

HAMARA HEALTHY LIVING CENTRE

Company Number 04537287

Charity Number 1162962

TRUSTEES' ANNUAL REPORT AND ACCOUNTS FOR THE YEAR ENDED 31 MARCH 2020

ANNUAL REPORT AND ACCOUNTS 2019-2020
(YEAR ENDING 31ST MARCH 2020)

CONTENTS

ANNUAL REPORT

Legal and Administrative Details	Page 2
Trustees' Responsibilities Statement	Page 3
Trustees' Report	Page 4
- Structure, Governance & Management	Page 5
- Objectives & Activities	Page 6 – 7
- Main achievements and performance	Page 8
- Management Report	Page 9
- Future Plans	Page 10
- Financial Review	Page 11

FINANCIAL STATEMENTS

Independent Auditors' Report	Page 12 – 14
Statement of Financial Activities	Page 15
Balance Sheet	Page 16
Statement of cash flows	Page 17
Notes forming part of the Financial Statements	Page 18 – 31

HAMARA HEALTHY LIVING CENTRE

ANNUAL REPORT

LEGAL AND ADMINISTRATIVE DETAILS

Charity Name: Hamara Healthy Living Centre ('Hamara HLC')

Charity Registration Number: 1162962

Company Registration Number: 04537287

Registered Office: Tempest Road
Beeston
Leeds
LS11 6RD

Operations Director: Shanaz Gul

Trustees/Directors: Mohammed Farouk - Chair
Mohammed Iqbal (Councillor)
Zahid Hamid
Waseem Khan
Moneer Sharif
Dr Noor Ahmad Baloch
Yanuka Sawoo (appointed 27 August 2018)

Company Secretary: Paula Carroll (resigned 07/08/2020)

Bankers: Yorkshire Bank Plc
1 Penny Hill Centre
Church Street, Hunslet
Leeds, LS10 2AP

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

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

HAMARA HEALTHY LIVING CENTRE

ANNUAL REPORT

TRUSTEES' RESPONSIBILITIES STATEMENT

The Trustees (who are also directors of Hamara Healthy Living Centre for the purposes of company law) are responsible for preparing the Trustees' Annual Report (including the Strategic Report) and the financial statements in accordance with applicable law and regulations.

Company law requires the Trustees to prepare financial statements for each financial year. Under that law, the Trustees have prepared the financial statements in accordance with United Kingdom Accounting Standards comprising FRS102 The Financial Reporting Standard applicable in the UK and Republic of Ireland, and applicable law (United Kingdom Generally Accepted Accounting Practice). Under company law, the Trustees must not approve the financial statements unless they are satisfied that they give a true and fair view of the state of the 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 period. In preparing these financial statements, the Trustees are required to:

- Select suitable accounting policies and then apply them consistently;
- Observe the methods and principles in the Statement of Recommended Practices: Accounting and Reporting by Charities (2015);
- Make judgements and estimates that are reasonable and prudent;
- State whether applicable UK accounting standards, comprising FRS102 have been followed, subject to any material departures disclosed and explained in the financial statements;
- Prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charitable company will continue in business.

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

The Trustees are responsible for the maintenance and integrity of the parent charitable company's website. Legislation in the United Kingdom governing the preparation and dissemination of financial statements may differ from legislation in other jurisdictions.

In the case of each Trustee in office at the date the Trustees Annual Report is approved:

- So far as the Trustees are aware, there is no relevant audit information of which the charitable company's auditor is unaware; and
- They have taken all the steps that they ought to have taken as Trustees in order to make themselves aware of any relevant audit information and to establish that the auditors are aware of that information.

Approved by the trustees on

and signed on their behalf by:


Mohammed Farouk

25th 2. 21.

Director / Trustee

TRUSTEES' REPORT

The trustees, who are also directors of the charity for the purposes of the Companies Act, present their annual report and the audited financial statements for the year ended 31 March 2020. This report has been prepared in accordance with the Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2015), and in accordance with the provisions applicable to companies subject to the small companies' regime within part 15 of the Companies Act 2006.

Principal Objective

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.

Governance and Management

The 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 charity 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.

Directors

The Directors who served during the year are shown on page 2.

Auditors

Henton & Co LLP are the charitable company's auditor and have expressed their willingness to continue in that capacity.

HAMARA HEALTHY LIVING CENTRE

ANNUAL REPORT

STRUCTURE, GOVERNANCE & MANAGEMENT

Governing Document

Hamara Healthy Living Centre (Hamara HLC) is a company Limited by Guarantee and is also registered with the charity commission, registered charity number 1162962.

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.

Recruitment and Appointment of Board Members

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

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

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

Trustee Induction & Training

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.

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

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

ANNUAL REPORT

OBJECTIVES & ACTIVITIES

The trustees have complied with their duty (set out in section 4 of the Charities Act 2006) 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 its governing document

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

Summary of the main activities in relation to these objects

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

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

HAMARA HEALTHY LIVING CENTRE

ANNUAL REPORT

OBJECTIVES & ACTIVITIES (CONTINUED)

Youth Activities

- Youth Clubs
- Sports Activities
- Young People Community Cohesion Project
- Residential and Recreational activities
- One to One advice, support and career guidance
- Youth Forums
- Supplementary School

Learning Disabilities Project

- Day Opportunity Support Service
- Transport Service
- Leisure and Recreational Activities
- Advocacy
- Family and Carers Support

Routes to Work

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

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

MAIN ACHIEVEMENTS AND PERFORMANCE

1. The supplementary school aims to overcome the educational disadvantage BME children often face in state schools and has a waiting list attached to it which emphasizes the demand for the work. This year we have run activities throughout the holidays which have been extremely successful and well attended with 58 young people participating.
2. Talk English project was awarded an extra package which meant we doubled the number of sessions we were delivering. 14 courses were delivered across the city to 225 learners. We have built on partnership work and had support from various organisations who have hosted the courses. The programme is volunteer led and we currently have trained 14 members to lead the sessions.
3. HALO our Day Opportunity Provider Service has gone from strength to strength, with a person centred approach, the members are really building on their life skills and participating in a wide range of activities. Members have increased their days and we regularly get new recruits.
4. The Positive Destinations Project provides intense one to one support to 5 young people per quarter, getting them ready to think about work or training opportunities. Each quarter we are over achieving our target and work with at least 7 young people per quarter. Young people feel comfortable and are given additional support to find employment or training opportunities, additional to this we have provided CV and interview skills support. In the last year we have successfully transitioned 7 people from NEET to EET.
5. The Better Together project is focused on the wider determinants of health and also health promotion. The project runs a variety of well-being sessions every day such as Tai- Chi, Conversation classes and our new edition the womens swimming class has around 30 attendees every session.
6. Our Youth United Project which is run in partnership with Leeds United to ensure young people do not become vulnerable to radicalisation has been highly attended. Running two sports sessions per week, youth sessions and young people will take part in a mentoring programme to build on their social and communication skills, develop their critical thinking skills and empower them to tackle extremist narratives.
7. Patient Ambassadors have worked with a total no. of 1870 patients from 12 surgeries. A total number of 127 referred patients seen and contacted have had in-depth 1-2-1's.
8. The REED partnership worked with long-term unemployed and the team successfully completed the project and achieved their targets.

MANAGEMENT REPORT

Hamara has had an amazing year in expansion and development financially and socially, continue to deliver inclusive services well in the face of continuing public sector cuts both locally and nationally. Hamara has restructured the upper tiers of Management in line with recommendations from two previous internal reviews and is continuing to streamline our Operations to obtain the best value possible.

The overall income of the organisation has increased for the 8th successive year 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.

Our excellent 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.

This year we focused on how we record our data and embedded a robust system that allows staff to record and monitor their work to assist in the evaluation process, identify community needs and applying for future relevant funding. In addition to this we relooked at key principles which we chose to adopt as values which will underpin our work and behaviours, these were 1. Restorative Practice, 2. Asset Based Community Development, 3. Think Family Work Family, 4. Five Ways to Wellbeing.

We carried out a listening exercise with our stakeholders to find out 1. what their views were of Hamara 2. What they think our offer should be and what they would like us to deliver 3. What kind of experiences they had with Hamara. This allowed us to recognise 1. What we are good at 2. What we need to improve 3. What the communities wants from us. This all informed the Business plan and allowed us to put together a robust plan.

As ever we are grateful to the support we receive from a wide range of supporters and we would therefore like to extend our gratitude to our partners and funders.

FUTURE PLANS

The following year will be heavily focussed on delivering services which are meaningful and much needed, in the spirit of the four new principles adopted as an organisation. The execution of the Business plan, expansion of partnership work and collaborations will be key in working holistically. We hope to expand our services and reach across the city.

We plan on fundraising for Cockburn Sports Hall to be rebuilt into a multipurpose facility which will create more opportunities for adults with disabilities to be socially connected.

Since Hamara successfully acquired the Cockburn Sports centre in Hunslet Moor, Leeds as a community asset transfer with the vision of developing a vibrant and dynamic centre allowing Hamara to respond to the growing community need. Our plans are for the centre to be accessible and fully functioning to meet the needs of all members whilst delivering essential services across the city. The centre will be home to our projects on Education and Employment, and in particular will allow us to expand 'Halo', our day opportunities service for adults with learning disabilities and additional needs, providing opportunities of independence, ran and lead by our members with the support from our staff. The rebuild will include purpose-built rooms allowing us to meet the more specialist needs of our members. We have begun fundraising for this new development which will have a total cost of £1.6 Million and we aim to start the building process in late 2021.

HAMARA HEALTHY LIVING CENTRE

ANNUAL REPORT

FINANCIAL REVIEW

Summary

At the end of the year ended 31 March 2020, the charity's excess of income over expenditure amounted to £76,920 (2019: £37,145 deficit). This increases the reserves carried forward to £1,042,683 (2019: £965,763).

Brief statement of the charity's policy on reserves

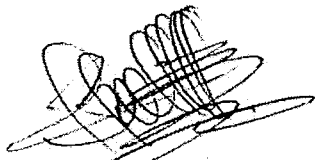
The trustees of Hamara will review the organisation's needs for financial reserves in line with the guidance issued by the Charity Commission and will set aside or designate funds to meet commitments on co-financed projects and to safeguard the organisation's service commitment in the event of delays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

The charity 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 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.

Principal Funding Sources

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 foundations. Income has also been generated from hiring out rooms, Community Cafe and Gym membership to help cover some of the buildings' running costs.

Approved by the trustees on 26-2-21 and signed on their behalf by:



Mohammed Farouk

Director / Trust

INDEPENDENT AUDITOR'S REPORT

Opinion

We have audited the financial statements of Hamara Healthy Living Centre (the 'charity') for the year ended 31 March 2020 which comprise the statement of financial activities, the balance sheet, the statement of cash flows and the notes to the financial statements, including a summary of 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 charity's affairs as at 31 March 2020 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 Charities Act 2011.

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 charity 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

We have nothing to report in respect of the following matters in relation to which the ISAs (UK) require us to report to you where:

- the Trustees' use of the going concern basis of accounting in the preparation of the financial statements is not appropriate; or
- the Trustees have not disclosed in the financial statements any identified material uncertainties that may cast significant doubt about the charity's ability to continue to adopt the going concern basis of accounting for a period of at least twelve months from the date when the financial statements are authorised for issue.

FINANCIAL STATEMENTS

Other information

The Trustees are responsible for the other information. The other information comprises the information included in the annual report, other than the financial statements and our auditor's report thereon. Our opinion on the financial statements does not cover the other information and we do not express any form of assurance conclusion thereon.

In connection with our audit of the financial statements, 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 audit or otherwise appears to be materially misstated. If we identify such material inconsistencies or apparent material misstatements, we are required to determine whether there is a material misstatement in the financial statements or a material misstatement of the other information. 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.

Responsibilities of Trustees

As explained more fully in the statement of Trustees' responsibilities, the Trustees 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 Trustees 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 Trustees are responsible for assessing the charity'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 Trustees either intend to cease operations, or have no realistic alternative but to do so.

FINANCIAL STATEMENTS

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.

A further description of our responsibilities for the audit of the financial statements is located on the Financial Reporting Council's website at: <http://www.frc.org.uk/auditorsresponsibilities>. This description forms part of our auditor's report.

Other matter

Your attention is drawn to the fact that the charity has prepared financial statements in accordance with "Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102)" (as amended) in preference to the Accounting and Reporting by Charities: Statement of Recommended Practice issued on 1 January 2019.

This has been done in order for the financial statements to provide a true and fair view in accordance with Generally Accepted Accounting Practice effective for reporting periods beginning on or after 1 January 2015.

Use of our 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 auditors' report and for no other purpose. To the fullest extent permitted by law, we do not accept or assume responsibility to anyone other than the charity and the charity's trustees as a body, for our audit work, for this report, or for the opinions we have formed.

Henton & Co LLP

Ian Peter Hart BA BFP FCA
For and on behalf of Henton & Co LLP

Chartered Accountants
Senior Statutory Auditor

Northgate
118 North Street
Leeds
LS2 7PN

Henton & Co is eligible to act as an auditor in terms of section 1212 of the Companies Act 2006.

HAMARA HEALTHY LIVING CENTRE

FINANCIAL STATEMENTS

STATEMENT OF FINANCIAL ACTIVITIES (INCLUDING INCOME & EXPENDITURE ACCOUNT) FOR THE YEAR ENDED 31 MARCH 2020

	Notes	Unrestricted Funds £	Restricted Funds £	Permanent Endowment Funds £	Total Funds 2020 £	Total Funds 2019 £
Income from:						
Grants and donations	2	24,143	560,609	-	584,752	590,726
Charitable activities	3	292,199	-	-	292,199	294,693
Total income		316,342	560,609	-	876,951	885,419
Expenditure on:						
Charitable activities - direct costs	4	76,175	454,802	-	530,977	714,716
Charitable activities - indirect costs	5	156,815	90,578	21,661	269,054	207,848
Total expenditure		232,990	545,380	21,661	800,031	922,564
Net income/(expenditure)		83,352	15,229	(21,661)	76,920	(37,145)
Transfers between funds	6	(5,095)	5,095	-	-	-
Net movement in funds		78,257	20,324	(21,661)	76,920	(37,145)
Reconciliation of funds:						
Total funds brought forward		161,427	28,871	775,465	965,763	1,002,908
Total funds carried forward		239,684	49,195	753,804	1,042,683	965,763

HAMARA HEALTHY LIVING CENTRE

FINANCIAL STATEMENTS

BALANCE SHEET AS AT 31 MARCH 2020

		<u>2020</u>		<u>2019</u>	
	Notes	£	£	£	£
<u>Fixed assets</u>					
Tangible assets	10		829,555		860,047
<u>Current assets</u>					
Debtors	11	83,355		53,160	
Cash at bank and in hand		162,383		77,382	
		<u>245,738</u>		<u>130,542</u>	
<u>Current liabilities</u>					
Creditors : amount falling due within one year	12	(32,610)		(24,826)	
Net current assets			<u>213,128</u>		<u>105,716</u>
Net assets			<u>1,042,683</u>		<u>965,763</u>
<u>The funds of the charity</u>					
Restricted funds	15		38,680		28,871
Unrestricted funds	16		250,199		161,427
Permanent endowment funds	17		753,804		775,465
Total funds			<u>1,042,683</u>		<u>965,763</u>

For the year in question, the charitable company was entitled to exemption from audit under section 477 of the Companies Act 2006. However, an audit is required in accordance with section 144 of the Charities Act 2011.

Directors' responsibilities:

- The members have not required the charitable company to obtain an audit of its accounts for the year in question in accordance with section 476 of the Act,
- The trustees/directors acknowledge their responsibilities for complying with the requirements of the Companies Act 2006 with respect to accounting records and the preparation of accounts.

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

Approved by the trustees on

and signed on their behalf by:



Mohammed Farouk

26-12-21

Director / Trustee

HAMARA HEALTHY LIVING CENTRE

FINANCIAL STATEMENTS

STATEMENT OF CASH FLOWS

	Notes	2020		2019	
		£	£	£	£
Cash flows from operating activities					
Cash generated from operations	14		85,001		(4,229)
Net cash used in investing activities					
Purchase of tangible fixed assets			-		(590)
Net cash used in financing activities			-		-
Net increase in cash and cash equivalents			85,001		(4,819)
Cash and cash equivalents at beginning of year			77,382		82,201
Cash and cash equivalents at end of year			162,383		77,382

1. ACCOUNTING POLICIES

a) Basis of preparation of accounts – The financial statements are prepared under the historical cost convention and in accordance with the Companies Act 2006 and with Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2015), and with Financial Reporting Standard 102. Hamara Healthy Living Centre meets the definition of a public benefit entity under FRS102.

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

c) Tangible fixed assets and depreciation – Fixed assets are stated at cost less accumulated depreciation. The cost of minor additions are not capitalised. Depreciation is provided to write off the cost of assets over their useful life at the following rates:

Land & Buildings	2% straight line basis
Office Equipment	20% reducing balance basis
Fixtures & Fittings	20% reducing balance basis
Motor Vehicles	20% reducing balance basis

d) Income – All income is included in the Statement of Financial Activities when the charity is entitled to the income and the amount can be quantified with reasonable accuracy.

Income received by the way of grants is included in full in the Statement of Financial Activities when receivable, and matched to specific time periods or expenditure where appropriate.

Income from charitable activities which include hall/room hire, café sales, gym income and the provision of other charitable services are included when earned and receivable.

e) Expenditure – Expenditure is recognised on the accruals basis as a liability is incurred. Expenditure includes any VAT which cannot be recovered, and is reported as part of the expenditure to which it relates:

- Charitable expenditure comprises those costs incurred by the charity in the delivery of its activities and services for its beneficiaries. It includes both costs that can be allocated directly to such activities and those costs of an indirect nature necessary to support them.
- Governance costs include those costs associated with meeting the constitutional and statutory requirements of the charity and include the costs linked to the strategic management of the charity.

Costs are allocated between the funds on a basis designed to reflect the use of the resource. Costs relating to a particular activity are allocated directly, others are apportioned on the basis of total income. This apportionment is then compared to the budget for each fund/activity and limited to the budgeted amount if necessary.

f) Fund accounting – Unrestricted funds are available for the use at the discretion of the trustees in furtherance of the general objectives of the charity.

- Designated funds are unrestricted funds earmarked by the Management Committee for particular purposes.
- Restricted funds are subjected to restrictions on their expenditure imposed by the donor or through the terms of an appeal.

g) Leasing – Rentals payable under operating leases are charged against income on a straight line basis over the lease term.

h) Pensions – the charity operates a defined contribution scheme for the benefit of its employees. Contributions payable are charged to the profit and loss account in the year they are payable.

2. GRANTS AND DONATIONS

	Unrestricted Funds	Restricted Funds	Permanent Endowments	Total Funds 2020	Total Funds 2019
	£	£	£	£	£
Learning Disabilities (Adult SS)	-	151,238	-	151,238	150,988
Connect For Health	-	20,789	-	20,789	39,585
Health (Better Together)	-	61,460	-	61,460	61,000
Language Hub	-	4,107	-	4,107	-
Comic Relief	-	5,090	-	5,090	43,783
Old Peoples (Social Services)	-	76,199	-	76,199	62,764
Patient Ambassadors	-	44,128	-	44,128	44,446
Talent Match	-	-	-	-	9,538
PEG	-	3,162	-	3,162	-
Talk English	-	25,709	-	25,709	20,604
Dementia	-	-	-	-	9,990
LUFC	-	-	-	-	11,250
Reed Work Routes	-	29,077	-	29,077	27,609
Community fundraising – Cockburn Sports Hall	12,843	-	-	12,843	1,053
Power of community	-	19,174	-	19,174	19,175
Luncheon Club	-	3,899	-	3,899	2,611
Supplementary School	-	12,166	-	12,166	17,954
WBI – Cockburn Sports Hall	11,300	-	-	11,300	15,000
EC Sports	-	-	-	-	5,317
Power to change	-	50,000	-	50,000	-
Prevent	-	24,590	-	24,590	-
Tampon Tax	-	-	-	-	18,059
Reducing Youth Violence	-	8,621	-	8,621	-
Youth Pathways	-	21,200	-	21,200	30,000
	24,143	560,609	-	584,752	590,726

3. CHARITABLE ACTIVITIES

Hamara income in respect of grants and contracts for education, training and development:

	Unrestricted Funds	Restricted Funds	Permanent Endowments	Total Funds 2020	Total Funds 2019
	£	£	£	£	£
Halo	202,928	-	-	202,928	211,638
Community Café	460	-	-	460	27,373
Gym	2,591	-	-	2,591	1,015
Beeston Festival	523	-	-	523	-
Supplementary School	-	-	-	-	6,534
General Fund	56,083	-	-	56,083	28,233
Cockburn Sports Hall	29,614	-	-	29,614	18,966
Other Income	-	-	-	-	934
	292,199	-	-	292,199	294,693

4. DIRECT CHARITABLE EXPENDITURE

	Unrestricted Funds	Restricted Funds	Permanent Endowments	Total Funds 2020	Total Funds 2019
	£	£	£	£	£
Salaries & Pension costs	48,311	384,810	-	433,121	559,882
Support costs:					
Project Activities	2,046	26,886	-	28,932	56,941
Community Café & Catering	5,164	8,251	-	13,415	19,010
Events & Promotion	8,434	6,843	-	15,277	10,493
Volunteer Travelling & Training	100	1,069	-	1,169	664
Freelance Staff	1,228	3,009	-	4,237	21,073
Staff training, Travel & Welfare	5,842	2,324	-	8,166	7,565
Mini Bus and Trips Expenses	1,157	18,218	-	19,375	27,102
Board Training & Expenses	3,623	2,422	-	6,045	11,210
Room Hire	270	970	-	1,240	776
	76,175	454,802	-	530,977	714,716

5. INDIRECT CHARITABLE EXPENDITURE

	Unrestricted Funds	Restricted Funds	Permanent Endowments	Total Funds 2020	Total Funds 2019
	£	£	£	£	£
Premises costs					
Rent and rates	2,165	7,077	-	9,242	7,963
Light and heat	8,430	21,127	-	29,557	29,734
Insurance and warranties	2,372	4,279	-	6,651	4,434
Repairs and renewals	63,794	1,479	-	65,273	12,747
	76,761	33,962	-	110,723	54,878
Office Costs					
Telephone and internet	4,881	3,582	-	8,463	6,254
Advertising, printing, marketing and promotion	1,762	5,628	-	7,390	2,396
Postage and stationery	753	5,068	-	5,821	7,213
Dues, subscription/publication	2,730	354	-	3,084	3,004
IT equipment maintenance	323	3,872	-	4,195	6,846
Cleaning and consumables	3,641	13,346	-	16,987	12,759
Donations	11,892	-	-	11,892	1,000
Miscellaneous expenses	511	-	-	511	6,694
Office and other equipment	816	2,208	-	3,024	3,318
	27,309	34,058	-	61,367	49,484
Professional Fees					
Accountancy charges	2,500	-	-	2,500	2,500
Audit fee	4,000	-	-	4,000	4,000
Health and safety	773	1,700	-	2,473	7,879
Recruitment	128	-	-	128	598
Severance costs	-	-	-	-	888
Consultancy (educational and resource)	36,513	20,858	-	57,371	54,922
	43,914	22,558	-	66,472	70,787
Depreciation					
Land and buildings	-	-	21,661	21,661	21,661
Office equipment	4,495	-	-	4,495	5,620
Fixtures and fittings	1,069	-	-	1,069	1,335
Motor vehicle	3,267	-	-	3,267	4,083
	8,831	-	21,661	30,492	32,699
	156,815	90,578	21,661	269,054	207,848

6. FUND TRANSFERS

The fund transfers relate to a further proportion of general costs, shown as unrestricted expenditure in the financial statements, but can actually be attributed to restricted funds as disclosed in note 15 below, because such projects were complete and the funds had been fully expended at the year-end date; surplus expenditure spent out of unrestricted funds and capital funds spent, which fulfil the restricted purpose, were therefore transferred from unrestricted funds.

7. NET OUTGOING RESOURCES FOR THE YEAR

	2020	2019
This is stated after charging:	£	£
Depreciation	30,492	32,699
Audit Fee: Henton & Co	4,000	4,000
Accountancy Fee: Henton & Co	2,500	2,500

8. STAFF COSTS AND NUMBERS

No remuneration was paid to the trustees in the year. The staff costs were as follows:

	2020	2019
	£	£
Wages and Salaries:		
Charity Only	403,599	521,967
Social Security	22,765	31,078
Pension Cost (defined contribution schemes)	6,757	6,838
	<u>433,121</u>	<u>559,883</u>

No employee received remuneration of more than £60,000.

During the year, the Trustees were paid expenses amounting to £11,342 (2019: £11,210).

9. TAXATION

As a charity, Hamara Health Living Centre is exempt from tax on income and gains falling within section 505 of the Taxes Act 1988 or S256 of the Taxation of Chargeable Gains Act 1992 to the extent that these are applied to its charitable objects. No tax charges have arisen in the charity.

10. TANGIBLE FIXED ASSETS – CHARITY

	Freehold Land & Buildings	Office Equipment	Fixtures & Fittings	Motor Vehicles	Total
Cost	£	£	£	£	£
As At 01/04/2019	1,083,030	143,062	53,245	48,945	1,328,282
Additions	-	-	-	-	-
As At 31/03/2020	1,083,030	143,062	53,245	48,945	1,328,282
Depreciation					
As At 01/04/2019	267,134	120,591	47,900	32,610	468,235
Charge for the period	21,661	4,495	1,069	3,267	30,492
Disposals	-	-	-	-	-
As At 31/03/2020	288,795	125,086	48,969	35,877	498,727
Net Book Value					
As At 31/03/2020	794,235	17,976	4,276	13,068	829,555
As At 01/04/2019	815,896	22,471	5,345	16,335	860,047

The Freehold Land & Buildings are subject to legal charges in favour of Leeds City Council and the Big Lottery Fund.

11. DEBTORS

	2020 £	2019 £
Trade Debtors	82,205	53,160
Other Debtors	1,150	-
	<u>83,355</u>	<u>53,160</u>

12. CREDITORS

Amount falling due within one year	2020 £	2019 £
Trade Creditors	15,550	7,858
Tax and Social Security	11,560	7,557
Accruals	<u>6,500</u>	<u>9,411</u>
	<u>32,610</u>	<u>24,826</u>

13. ANALYSIS OF NET ASSETS BETWEEN FUNDS

	Unrestricted Funds	Restricted Funds	Permanent Endowments	Total Funds
Current year	£	£	£	£
Tangible Fixed Assets	75,751	-	753,804	829,555
Net Current Assets	174,448	38,680	-	213,128
Net Assets at 31 March 2020	250,199	38,680	753,804	1,042,683

	Unrestricted Funds	Restricted Funds	Permanent Endowments	Total Funds
Comparative year	£	£	£	£
Tangible Fixed Assets	84,582	-	775,465	860,047
Net Current Assets	76,845	28,871	-	105,716
Net Assets at 31 March 2019	161,427	28,871	775,465	965,763

14. CASH GENERATED FROM OPERATIONS

	2020 £	2019 £
Surplus/(deficit) for the year	76,920	(37,145)
Adjustments for:		
Depreciation and impairment of tangible fixed assets	30,492	32,699
Movements in working capital:		
(Increase)/decrease in debtors	(30,195)	11,281
Increase/(decrease) in creditors	7,784	(11,034)
Cash generated from/(absorbed by) operations	85,001	(4,229)

HAMARA HEALTHY LIVING CENTRE

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 MARCH 2020

15. SUBSIDIARY UNDERTAKINGS

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

Name:	Hooper Kelah Minority Ethnic Women's Training Project Community Interest Company
Incorporated in:	England & Wales
Activity:	Help disadvantaged women from minority ethnic backgrounds

Financial information for the year ended 31 March 2019

	<u>2020</u>	<u>2019</u>	<u>2018</u>
	<u>£</u>	<u>£</u>	<u>£</u>
Turnover	-	-	-
Total costs	-	(2,229)	32,648
Profit/(Loss)	-	(2,229)	32,648
Fixed assets	-	-	2,136
Current assets	-	-	93
Current liabilities	-	-	-
Creditors due over one year	-	-	-
Net assets/ (liabilities)	-	-	2,229
Income funds:			
Restricted funds	-	-	-
Unrestricted funds	-	-	2,229
Shareholder funds	-	-	2,229

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

HAMARA HEALTHY LIVING CENTRE

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 MARCH 2020

16. RESTRICTED FUNDS

	Balance at 31/03/2019	Income	Expenditure	Transfers in / (out)	Balance at 31/03/2020
	£	£	£	£	£
Comic Relief	18,136	5,090	(23,226)	-	-
Power of community	12,829	19,174	(31,550)	(453)	-
Reed Work Routes	(2,094)	29,077	(29,077)	2,094	-
Youth Pathways	-	21,200	(21,200)	-	-
Learning Disabilities (Adult SS)	-	151,238	(151,238)	-	-
Power to change	-	50,000	(9,363)	-	40,637
Supplementary School	-	12,166	(23,778)	11,612	-
Luncheon Club	-	3,899	-	(3,899)	-
Health (Better Together)	-	61,460	(61,460)	-	-
Language Hub	-	4,107	(2,525)	-	2,418
Connect 4 Health	-	20,789	(20,789)	-	-
Old Peoples (Social Services)	-	76,199	(76,199)	-	-
Patient Ambassadors	-	44,128	(44,128)	-	-
PEG	-	3,162	-	(3,162)	-
Talk English	-	25,709	(25,709)	-	-
Reducing Youth Violence	-	8,621	(1,645)	-	6,976
Prevent	-	24,590	(23,493)	(1,097)	-
	28,871	560,609	(545,380)	5,095	49,195

HAMARA HEALTHY LIVING CENTRE

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 MARCH 2020

	Balance at 31/03/2018	Income	Expenditure	Transfers in / (out)	Balance at 31/03/2019
	£	£	£	£	£
Beeston Festival	-	523	(523)	-	-
Comic Relief	3,140	43,783	(28,787)	-	18,136
Connect For Health	-	39,585	(39,585)	-	-
Dementia	-	9,990	(9,990)	-	-
EC Sports	24,349	5,317	(38,650)	8,984	-
Health (Better Together)	-	61,093	(61,093)	-	-
Community fundraising – Cockburn Sports Hall	-	1,053	-	(1,053)	-
LCF Youth	1,048	-	-	(1,048)	-
Learning Disabilities (Adults)	-	151,492	(151,492)	-	-
LUFC	(3,750)	11,250	(7,500)	-	-
Old Peoples Services	-	63,247	(63,247)	-	-
MICE – Events	1,000	-	(1,959)	959	-
Patient Ambassadors	-	44,446	(44,446)	-	-
Power of community	-	19,175	(6,346)	-	12,829
Reed Work Routes	-	27,609	(29,703)	-	(2,094)
Sports 4 Life	-	-	(164)	164	-
Talent Match	2,151	9,668	(13,970)	2,151	-
Talk English	450	20,604	(21,054)	-	-
Tampon Tax	229	18,060	(22,504)	4,215	-
YCC	-	(800)	-	800	-
Youth Pathways	-	30,000	(30,000)	-	-
	28,617	556,095	(571,013)	15,172	28,871

17. UNRESTRICTED FUNDS

	Balance at 31/03/2019	Income	Expenditure	Transfers in / (out)	Balance at 31/03/2020
	£	£	£	£	£
General fund	161,427	316,342	(232,990)	(5,095)	239,684
	161,477	316,342	(232,990)	(5,095)	239,684

	Balance at 31/03/2018	Income	Expenditure	Transfers in / (out)	Balance at 31/03/2019
	£	£	£	£	£
General fund	177,165	329,324	(329,890)	(15,172)	161,427
	177,165	329,324	(329,890)	(15,172)	161,427

HAMARA HEALTHY LIVING CENTRE

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 MARCH 2020

18. PERMANENT ENDOWMENTS

	Balance at 31/03/2019	Income	Expenditure	Transfers in / (out)	Balance at 31/03/2020
	£	£	£	£	£
Henry Smith Trust	109,084	-	(3,047)	-	106,037
SRB 4	137,822	-	(3,850)	-	133,972
New Opportunities Fund	172,624	-	(4,822)	-	167,802
Neighbourhood Renewal Fund	145,282	-	(4,058)	-	141,224
LCC Capital Grant	145,282	-	(4,058)	-	141,224
Tudor Trust	36,458	-	(1,018)	-	35,440
Percy Bilton Trust	3,280	-	(92)	-	3,188
Rank Trust	2,186	-	(61)	-	2,125
Sykes Trust	1,822	-	(51)	-	1,771
Trinity Methodist Church	783	-	(22)	-	761
Leeds City Council	20,842	-	(582)	-	20,260
	<u>775,465</u>	<u>-</u>	<u>(21,661)</u>	<u>-</u>	<u>753,804</u>

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

	Balance at 31/03/2018	Income	Expenditure	Transfers in / (out)	Balance at 31/03/2019
	£	£	£	£	£
Henry Smith Trust	112,131	-	(3,047)	-	109,084
SRB 4	141,672	-	(3,850)	-	137,822
New Opportunities Fund	177,446	-	(4,822)	-	172,624
Neighbourhood Renewal Fund	149,340	-	(4,058)	-	145,282
LCC Capital Grant	149,340	-	(4,058)	-	145,282
Tudor Trust	37,476	-	(1,018)	-	36,458
Percy Bilton Trust	3,372	-	(92)	-	3,280
Rank Trust	2,247	-	(61)	-	2,186
Sykes Trust	1,873	-	(51)	-	1,822
Trinity Methodist Church	805	-	(22)	-	783
Leeds City Council	21,424	-	(582)	-	20,842
	<u>797,126</u>	<u>-</u>	<u>(21,661)</u>	<u>-</u>	<u>775,465</u>

19. PURPOSES OF RESTRICTED FUNDS

LUFC – This sporting chance project is led by The Leeds United Foundation with Hamara as an integral partner. The project is aimed at targeting 14 – 25 year old ex-offenders deemed at risk of adopting a life of crime. The project aims to reduce the likelihood of individual re-offending and will look to improve their life chances and future prospects and provide opportunities for employment and training within the scheme or via one of our partner organisations. We deliver a variety of workshops such as health and wellbeing, community cohesion, education and employability skills. We undertake outreach activities such as detached schools visits, home visits and youth clubs to engage young people, giving them alternative choices to offending, re-offending and anti-social behaviour. Through establishing appropriate referral mechanisms we liaise with partners to identify individuals and offer one to one support and mentoring to keep participants on track.

LEARNING DISABILITIES (ADULTSS) – There are two Learning Disabilities (HALO) projects, both funded by Leeds City Council and the primary aims are to work with adults with learning difficulties. Hamara offers a day opportunity service for users as well as a pickup and drop off service.

YOUTH PATHWAYS – This is funded by Leeds City Council and focuses on preventative NEET work (young people who are not in employment, education or training) working with 11 – 19 year olds. It provides social and personal development opportunities for young people to raise their aspirations.

HEALTH (Better Together) – The health programme focuses on eliminating inequalities and factors which contribute to it. The project promotes, encourages and facilitates good health and well-being by providing people with opportunities to enjoy and maintain a healthier lifestyle. Working on the adage “prevention is better than cure” our experienced and qualified staff run various activities for all age groups which compliments a number of national health initiatives such as Change4life and 5-a-day. In collaboration with our partners such as Leeds City Council Public Health, GP’s and Schools. The project focuses on; raising awareness of health issues within the community, providing advice and information, signposting, making referrals, and promoting health eating. Healthier living and encouraging participation into physical activity to help people lead less sedentary lives.

OLD PEOPLES (SOCIAL SERVICES) – This Project is funded by Leeds City Council and the primary aims are to make people feel safer in their homes and out on the streets, reduce isolation, improve both mental and physical health and generally improve their quality of life. To achieve this we provide a number of services including advocacy service, benefits advice surgeries, bioptron-light therapy, outreach, home visits, luncheon/social club, walking group, family trips and personal and home safety.

STEP UP - Funded for 3 years by Comic Relief Hamara launched its new youth project called Step Up. The project provides support to young people aged 11 – 18 years predominately for South Asian communities who are involved in or at risk of Child Sexual exploitation. The project aims to develop community and individual resilience to child sexual exploitation, by providing one to one support, workshops and training for young people, their families and professionals to keep them safe and reduce the risks of Child Sexual Exploitation (CSE).

CONNECT 4 HEALTH - is a friendly, local social prescribing service for people who live in South and East Leeds. We provide access to local groups and activities that could help you make a positive change.

19. PURPOSES OF RESTRICTED FUNDS (CONTINUED)

PATIENT AMBASSADORS – The Service is a person centred, open ended support offered to patients registered with 9 GP surgeries in LS9 area as part of the Leeds 9 Collaboration (partnership between Hamara and the NHS).

REED - Work routes is a three-year project funded through European Social Fund which started on the 21st November 2016. This Provision is voluntary and focuses on a package of tailored support to address worklessness of unemployed disadvantaged individuals. The provision engages with the individual, identify and address barriers to work, using a range of specialist support/provision to move the Participant into sustained work at the earliest opportunity.

TALK ENGLISH - Funded by the Department for Communities and Local Government (DCLG), the Talk English project has improved the language skills and confidence of people who speak little or no English living in the northwest of England and West Yorkshire.

POWER OF COMMUNITIES – Funded through NHS and administered by Leeds Community Foundation. A multicomponent and peer-led community approach for this Health Project and cover all aspects of health including physical and emotional wellbeing, to tackle loneliness, Carer's needs, health inequalities and building community capacity. We run the following activities- Healthy Heart's Workshops, 3-Monthly Health MOTs, 3-Monthly One-to-one Sessions and Physical Activity Sessions.

POWER TO CHANGE – COMMUNITY BUSINESS FUND - The redevelopment of The Old Cockburn Sports Hall project secured PTC funding to start the design phase and work towards planning approval. Hamara's vision for the Cockburn Centre is to renovate and grow the facility to be a sustainable, vibrant community hub for the local neighbourhood and operate it as a local community business which will be run and led by adults with learning difficulties (supported by local volunteers).

LANGUAGE HUB - Hamara has developed a Language Hub project with the help of a community grant from Leeds City Council to support language learning for migrants through activities and exercise.

REDUCING YOUTH VIOLENCE- The project involves young people taking part in accredited youth work training, in groups as well as one to one sessions. Focusing on training up 14- 17 year olds in Youth Work who will then in turn be peer mentors for the younger participants and run and lead youth sessions supported by the youth worker. The aim is to reduce risk to young people of gang affiliation and risk of criminal exploitation it is key that we understand the push and pull factors around grooming.

OTHER – Hamara has also received funding from LCF for youth work, Beeston Festival, Tackling Youth Work, WYPC, MICE funding and Yorkshire Cricket Foundation.