

# **HAMARA HEALTHY LIVING CENTRE**

Company Number 04537287

Charity Number 1162962

## **TRUSTEES' ANNUAL REPORT AND ACCOUNTS FOR THE YEAR ENDED 31 MARCH 2018**

**ANNUAL REPORT AND ACCOUNTS 2017-2018  
(YEAR ENDING 31ST MARCH 2018)**

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# HAMARA HEALTHY LIVING CENTRE

## ANNUAL REPORT

### LEGAL AND ADMINISTRATIVE DETAILS

<b>Charity Name:</b>	Hamara Healthy Living Centre ('Hamara HLC')
<b>Charity Registration Number:</b>	1162962
<b>Company Registration Number:</b>	04537287
<b>Registered Office:</b>	Tempest Road Beeston Leeds LS11 6RD
<b>Chief Executive:</b>	Ashfaq Malik (resigned 3 September 2018)
<b>Trustees/Directors:</b>	Mohammed Farouk - Chair Mohammed Iqbal (Councillor) Harjinder Sagoo Zahid Hamid Waseem Khan Moneer Sharif Dr Noor Ahmad Baloch (appointed 17 April 2018) Bilkis Mahmood (appointed 17 April 2018) Omar Mushtaq (resigned 16 January 2018) Lesley Pearson (resigned 18 January 2018) Mohammed Zaman (resigned 3 October 2017)
<b>Company Secretary:</b>	Paula Carroll
<b>Bankers:</b>	Yorkshire Bank Plc 1 Penny Hill Centre Church Street, Hunslet Leeds, LS10 2AP
<b>Solicitors:</b>	Gordons Cranswick 14 Piccadilly Bradford, BD1 3LX
<b>Auditors:</b>	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' Report and the financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

Company law requires the trustees to prepare financial statements for each financial year which give a true and fair view of the state of the affairs of the charitable company as at the balance sheet date and of its incoming resources and application of resources, including income and expenditure, of the charitable company for that period. In preparing those financial statements, the trustees are required to:

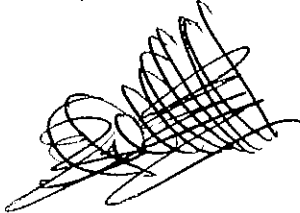
- Select suitable accounting policies and then apply them consistently;
- Observe the methods and principles in the Charities SORP;
- Make judgements and estimates that are reasonable and prudent;
- State whether applicable UK Accounting Standards have been followed, subject to any material departures disclosed and explained in the financial statements, and
- Prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charitable company will continue in business.

The trustees are responsible for maintaining proper accounting records which disclose with reasonable accuracy at any time the financial position of the charitable company and enable them to ensure that the financial statements comply with the Companies Act 2006. The trustees 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.

In so far as the trustees are aware:

- There is no relevant audit information of which the charitable company's auditors are unaware, and
- The trustees have taken all the steps that they ought to have taken 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 27 September 2018 and signed on their behalf by:



Mohammed Farouk

Director / Trustee

# **HAMARA HEALTHY LIVING CENTRE**

## **ANNUAL REPORT**

### **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 2018. 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 eight 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. A Chief Executive is 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 Chief Executive is supported by a management team consisting of a Social Care Manager, Youth Team Manager, Health Manager and a Business Development 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

##### **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 Respite Care 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. 51 young people aged between (18-24 years) have had 1-2-1's and been supported into sustained employment through the Talent Match Project. Talent Match targets those who are furthest away from the job market and face severe barriers to gaining the skills they need to find employment.
2. Football coaching sessions have engaged over 368 young people (16 to 25 years) through the Sporting Chance Project which is coming to an end in November. This aims to provide opportunities and training for young people who are at risk of offending. One young man started on the project as a young attendee who went on to become the project development worker and recently won a young person's award in cricket coaching for Yorkshire.
3. The supplementary school has a new intake this September and is continuing the Quality Mark Award at a Gold standard. This project aims to overcome the educational disadvantage BAME children often face in state schools and has a waiting list attached to it which emphasizes the demand for the work.
4. 90 people with an additional 52 have engaged on our activities, aged 19 and over, who have been isolated due to their lack of English (and have not accessed English Language tuition in the past) have attended at least 24 hours of English Language tuition through our Talk English Project. Seven trained volunteers have been helping within the classroom. This aims to reach the most disadvantaged communities and individuals.
5. User rates at the Old Cockburn Sports Hall continue to flourish and have significantly increased in 2017 aided by the use of external bookings and Leeds City College. The range of services has been expanded to include wheelchair basketball, ladies only sessions cricket, volleyball and tennis.
6. There has been a large increase in members (currently 50) and 28 active members benefitting from the 5 day service provided by the HALO project. HALO is a community-based service for adults with learning disabilities and their carers.
7. Young Pathways Project has engaged with 7 young people with employability skills development and developed close links with various colleges and training providers working with individuals that are not in education, employment or training (NEET).
8. A year's expansion has been awarded for the CSE Project. The project materials have been distributed and 3 groups have been formed and created for youth, girls and women as a result of demand.
9. As part of the Better Together Project since June 2018, 87 Healthy MOT Checks have been completed under the Healthy Hearts Programme. The partnership continues to flourish.
10. The Step to Better Women's Health has engaged with 109 women and supported them with health activities with up-skilling 10 volunteers.
11. Connect for Health are inundated with referrals over achieving the monthly targets.

## **HAMARA HEALTHY LIVING CENTRE**

### **ANNUAL REPORT**

12. Patient Ambassadors have worked with a total of 1270 patients from 9 practices which has now increased to 14 surgeries. A total number of 97 referred patients seen and contacted have had in-depth 1-2-1's.
13. The REED partnership works with long-term unemployed and has sent out 60 completed identified and registered forms. June, July and August have had 66 appointments out of which we have had 7 successful job entries.

### **MANAGEMENT REPORT**

The organisation continues to deliver its services well in the face of continuing public sector cuts both locally and nationally, and the uncertainty in a post Brexit environment. 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 7th 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. We anticipate that once the streamlining process has been completed we will be 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.

Looking at the individual components of our work, beginning with the Health Team it has been pleasing to witness the Connect for Health Project embedding itself within this sphere of work while the 'Five Ways to Health' initiative funded by the CCG has complimented the existing consortium led facet which is the Better Together Project which enables us to reach a much wider audience. From the success of the Patient Ambassadors Project, Belbrooke Surgery have given us a year's extension and as a result are now working within 14 GP Practices have an active lead on the CCG steering committee.

The Employment and Skills facet of our work has been considerably enhanced through our partnership with REED while the older peoples and learning disabilities projects remain essential aspects of the organisation, providing a lifeline for some of the most vulnerable individuals in our communities.

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**

A key aspect of Hamara's success over the past decade is aligned to our ability to adapt to the external environment and ensure we are continually evaluating our performance and structure. The board has approved a full programme of projects to build upon the recommendations of previous external reviews and implement further growth and development. The programme includes a full Stakeholder Consultation project and a STEEPLE analysis (Social, Technological, Economic, Ethical, Political, Legal and Environmental) which will ensure our relevance in the community. Other projects include the

## **HAMARA HEALTHY LIVING CENTRE**

### **ANNUAL REPORT**

implementation of a Quality Management System and a full internal audit and SWOT analysis to inform the continued development of a robust infrastructure to support the planned growth.

Development of the “Old Cockburn Sports Hall” has continued in partnership with the Joseph Rowntree College and we remain extremely grateful to them for their support. Funding has been secured from Leeds City Council to landscape and re-purpose the external facilities and work should be completed by the end of the year. Usage rates have continued to rise throughout the year and a development plan, informed by the “Cockburn Stakeholder” consultation is now in development.

Funding of course is pivotal in enabling us to continue operating and growing and therefore the greater emphasis placed in this department over recent years will be sustained with opportunities potentially available through the Heritage Lottery Funding and possible commissioning opportunities with Leeds City Council.

We are also aiming to make greater use of our extensive partnerships across the city and indeed the region. There is concerted work going on to attract individuals from diverse backgrounds to not only serve on the Board of Hamara but also to play significant roles in the management and delivery of our services. We will be looking to develop a new range of work in collaboration with identified agencies as we seek to embrace the current move towards consortium and partnership-based applications.

### **FINANCIAL REVIEW**

#### Summary

At the end of the year ended 31 March 2018, the charity's excess of expenditure over income amounted to £74k (2017: £52k). Offset against reserves brought forward of £1,077k, reserves carried forward were thus £1,003k (2017: £1,077k).

#### 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 and procedure 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.

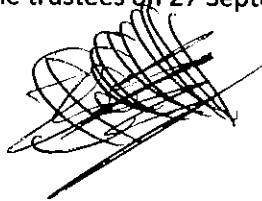
# HAMARA HEALTHY LIVING CENTRE

## ANNUAL REPORT

### 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 27 September 2018 and signed on their behalf by:

A handwritten signature in black ink, appearing to be 'Mohammed Farouk', written over a series of horizontal lines.

Mohammed Farouk

Director / Trustee

**FINANCIAL STATEMENTS**

**INDEPENDENT AUDITORS' REPORT TO THE TRUSTEES OF HAMARA HEALTHY LIVING CENTRE**

We have audited the financial statements of Hamara Healthy Living Centre for the year ended 31 March 2018 which comprises the Statement of Financial Activities, the Balance Sheet and the related notes. The financial reporting framework that has been applied in their preparation is applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice), including Financial Reporting Standard 102.

This report is made solely to the charity's trustees, as a body, in accordance with section 144 of the Charities Act 2011 and the regulations made under section 154 of that Act. Our Audit work has been undertaken so that we might state to the charity's trustees those matters we are required to state them in an auditor's report and for no other reason. To the fullest extent permitted by law, we do not accept or assume responsibility to anyone other than the charity's trustees as a body, for our audit work, for this report, or for opinions we have formed.

**Respective responsibilities of trustees and auditor**

As explained more fully in the Trustees' Responsibilities Statement, the trustees (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.

The charitable company is exempt from the requirement for a Companies Act audit. Accordingly, we have been appointed as auditor under section 144 of the Charities Act 2011 and report in accordance with regulations made under section 154 of that Act.

Our responsibility is to audit and express an opinion on the financial statements in accordance with applicable law and International Standards on auditing (UK and Ireland). Those standards require us to comply with the Auditing Practices Board's (APB's) Ethical Standards for Auditors.

**Scope of the audit of the financial statements**

An audit involves obtaining evidence about the amounts and disclosures in the financial statements sufficient to give reasonable assurance that the financial statements are free from material misstatement, whether caused by fraud or error. This includes an assessment of: whether the accounting policies are appropriate to the charitable company's circumstances and have been consistently applied and adequately disclosed; the reasonableness of significant accounting estimates made by the trustees; and the overall presentation of the financial statements. In addition, we read all the financial and non-financial information in the Annual Report to identify material inconsistencies with the audited financial statements and to identify any information that is apparently materially incorrect based on, or materially inconsistent with, the knowledge acquired by us in the course of the performing the audit. If we become aware of any apparent material misstatements or inconsistencies, we consider the implications for our report.

## **HAMARA HEALTHY LIVING CENTRE**

### **FINANCIAL STATEMENTS**

#### **INDEPENDENT AUDITORS' REPORT TO THE TRUSTEES OF HAMARA HEALTHY LIVING CENTRE**

##### **Opinion on financial statements**

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 2018 and of the incoming resources and application of resources, including its income and expenditure, for the year then ended;
- Have been properly prepared in accordance with United Kingdom General Accepted Accounting Practice; and
- Have been prepared in accordance with the requirements of the Charities Act 2011.

##### **Matters on which we are required to report by exception**

We have nothing to report in respect of the following matters where the Charities Act 2011 require us to report to you if, in our opinion:

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



**Pavanjeet Bagri BA, FCA, CTA**  
For and on behalf of Henton & Co LLP

27 September 2018

Chartered Accountants  
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.

## FINANCIAL STATEMENTS

## STATEMENT OF FINANCIAL ACTIVITIES (INCLUDING INCOME &amp; EXPENDITURE ACCOUNT) FOR THE YEAR ENDED 31 MARCH 2018

	Notes	Unrestricted Funds £	Restricted Funds £	Permanent Endowment Funds £	Total Funds 2018 £	Total Funds 2017 £
<b>Income from:</b>						
Grants and donations	2	62,726	682,266	-	744,992	665,572
Charitable activities	3	298,168	800	-	298,968	290,907
Other income		-	-	-	-	2,311
<b>Total income</b>		<b>360,894</b>	<b>683,066</b>	<b>-</b>	<b>1,043,960</b>	<b>958,790</b>
<b>Expenditure on:</b>						
Charitable activities - direct costs	4	230,553	653,336	-	883,889	851,109
Charitable activities - indirect costs	5	161,316	51,164	21,661	234,141	160,041
<b>Total expenditure</b>		<b>391,869</b>	<b>704,500</b>	<b>21,661</b>	<b>1,118,030</b>	<b>1,011,150</b>
Net income/(expenditure)		(30,975)	(21,434)	(21,661)	(74,073)	(52,360)
Transfers between funds	6	(34,756)	34,756	-	-	-
<b>Net movement in funds</b>		<b>(65,735)</b>	<b>13,323</b>	<b>(21,661)</b>	<b>(74,073)</b>	<b>(52,360)</b>
<b>Reconciliation of funds:</b>						
Total funds brought forward		242,899	15,294	818,787	1,076,980	1,129,340
<b>Total funds carried forward</b>		<b>177,164</b>	<b>28,617</b>	<b>797,126</b>	<b>1,002,907</b>	<b>1,076,980</b>

# HAMARA HEALTHY LIVING CENTRE

## FINANCIAL STATEMENTS

### BALANCE SHEET AS AT 31 MARCH 2018

		<u>2018</u>		<u>2017</u>	
	Notes	£	£	£	£
<b><u>Fixed assets</u></b>					
Tangible assets	10		892,125		913,045
<b><u>Current assets</u></b>					
Debtors	11	64,441		70,826	
Cash at bank and In hand		82,201		118,891	
		<u>146,642</u>		<u>189,717</u>	
<b><u>Current liabilities</u></b>					
Creditors : amount falling due within one year	12	(35,860)		(25,782)	
<b>Net current assets</b>			<u>110,782</u>		<u>163,935</u>
<b>Total assets less current liabilities</b>			<u>1,002,907</u>		<u>1,076,980</u>
<b><u>Funds</u></b>					
Restricted	15		28,617		15,294
Unrestricted	16		177,164		242,899
Permanent endowment	17		797,126		818,787
<b>Total funds</b>			<u>1,002,907</u>		<u>1,076,980</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 27 September 2018 and signed on their behalf by:



Mohammed Farouk

Director / Trustee



**NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 MARCH 2018****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.

The accounts have departed from the Charities (Accounts and Reports) Regulations 2008 only to the extent required to provide a true and fair view. This departure has involved following the Statement of Recommended Practice for charities applying FRS 102 rather than the version of the Statement of Recommended Practice which is referred to in the Regulations but which has since been withdrawn.

b) 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

c) 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.

d) 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.

e) 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.

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

g) 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 2018	Total Funds 2017
	£	£	£	£	£
Learning Disabilities (Adult SS)	-	150,988	-	150,988	149,067
Connect For Health	-	55,014	-	55,014	70,279
Health (NHS Leeds)	-	61,000	-	61,000	66,500
Sports 4 Life	-	104,545	-	104,545	60,027
Comic Relief	-	23,832	-	23,832	47,214
Old Peoples (Social Services)	-	43,640	-	43,640	41,458
Leeds Guaranteed Fund	-	-	-	-	31,288
Engage	-	-	-	-	31,032
Patient Ambassadors	-	59,740	-	59,740	25,259
Talent Match	-	28,527	-	28,527	23,608
Leeds Community Foundation	-	5,000	-	5,000	20,518
Talk English	-	15,214	-	15,214	17,397
Dementia	-	-	-	-	13,185
Strategic Grants	-	-	-	-	13,000
Refugee Fund	-	1,500	-	1,500	11,448
LUFC	-	15,000	-	15,000	11,250
Reed Work Routes	-	15,799	-	15,799	9,484
Leeds Womens Aid	-	15,468	-	15,468	9,333
Winter Warmth	-	-	-	-	5,000
YCC	-	-	-	-	3,406
TYW	-	-	-	-	2,880
Luncheon Club	1,400	-	-	1,400	1,439
Supplementary School	21,326	-	-	21,326	1,500
Beeston Festival	-	1,018	-	1,018	-
Cockburn Sports Hall	40,000	-	-	40,000	-
EC Sports	-	27,198	-	27,198	-
MICE – Events	-	1,000	-	1,000	-
TYW	-	5,978	-	5,978	-
Tampon Tax	-	18,056	-	18,056	-
WYPC	-	4,948	-	4,948	-
Youth Pathways	-	28,800	-	28,800	-
	62,726	682,266	-	744,992	665,572

**3. CHARITABLE ACTIVITIES**

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

	Unrestricted Funds	Restricted Funds	Permanent Endowments	Total Funds 2018	Total Funds 2017
	£	£	£	£	£
Halo	227,815	-	-	227,815	226,176
Community Café	22,565	-	-	22,565	15,125
Gym	4,717	-	-	4,717	2,518
Luncheon Club	2,436	-	-	2,436	957
Supplementary School	11,267	-	-	11,267	10,981
General Fund	24,368	-	-	24,368	23,970
Cockburn Sports Hall	4,850	-	-	4,850	3,200
Awards Dinner	150	-	-	150	5,250
Other Income	-	800	-	800	2,730
	298,168	800	-	298,967	290,907

**4. DIRECT CHARITABLE EXPENDITURE**

	Unrestricted Funds	Restricted Funds	Permanent Endowments	Total Funds 2018	Total Funds 2017
	£	£	£	£	£
Salaries & Pension costs	119,195	542,680	-	661,875	628,900
<b>Support costs:</b>					
Awards & Grants	-	3,250	-	3,250	19,518
Project Activities	30,643	55,342	-	85,985	81,580
Community Café & Catering	17,368	882	-	18,250	20,372
Events & Promotion	12,558	10,598	-	23,156	25,182
Volunteer Travelling & Training	23	508	-	531	1,424
Freelance Staff	34,388	3,572	-	37,960	26,679
Venue Hire	-	4,716	-	4,716	-
Staff training, Travel & Welfare	1,914	8,945	-	10,859	15,176
Mini Bus and Trips Expenses	9,861	18,158	-	28,019	25,724
Board Training & Expenses	4,483	-	-	4,483	3,770
Room Hire	120	4,685	-	4,805	2,784
	230,553	653,336	-	883,889	851,109

**5. INDIRECT CHARITABLE EXPENDITURE**

	Unrestricted Funds £	Restricted Funds £	Permanent Endowments £	Total Funds 2018 £	Total Funds 2017 £
<b>Premises costs</b>					
Rent and rates	2,882	5,738	-	8,620	11,952
Light and heat	3,616	15,802	-	19,418	14,490
Insurance and warranties	6,184	5,542	-	11,726	6,416
Repairs and renewals	12,890	3,564	-	16,454	16,028
	25,572	30,646	-	56,218	48,886
<b>Office Costs</b>					
Telephone and internet	1,749	2,998	-	4,747	5,094
Advertising, printing, marketing and promotion	505	1,828	-	2,333	2,803
Postage and stationery	4,610	1,771	-	6,381	4,959
Dues, subscription/publication	4,065	50	-	4,115	4,044
IT equipment maintenance	5,839	349	-	6,188	3,802
Cleaning and consumables	7,224	6,631	-	13,855	9,860
Equipment hire	-	-	-	-	45
Miscellaneous expenses	2,280	1,750	-	4,030	1,500
Storage	395	-	-	395	1,185
Office and other equipment	4,958	1,294	-	6,252	1,662
	31,624	16,671	-	48,295	34,954
<b>Professional Fees</b>					
Accountancy charges	2,500	-	-	2,500	2,500
Audit fee	3,750	-	-	3,750	3,750
Health and safety	585	777	-	1,362	545
Recruitment	-	144	-	144	212
Severance costs	18,582	-	-	18,582	-
Consultancy (educational and resource)	65,060	2,926	-	67,985	34,076
	90,477	3,847	-	94,323	41,083
<b>Depreciation</b>					
Land and buildings	-	-	21,661	21,661	21,661
Office equipment	6,869	-	-	6,869	5,364
Fixtures and fittings	1,669	-	-	1,669	1,712
Motor vehicle	5,105	-	-	5,105	6,381
	13,643	-	21,661	35,304	35,118
	161,316	51,164	21,661	234,143	160,041

**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**

	2018	2017
	£	£
This is stated after charging:		
Depreciation	35,304	35,118
Audit Fee: Henton & Co	3,750	3,750
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:

	2018	2017
	£	£
Wages and Salaries:		
Charity Only	619,894	588,959
Social Security	41,982	42,541
Pension Cost (defined contribution schemes)	-	-
	<hr/> 661,876	<hr/> 631,500

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

During the year, the Trustees were paid expenses amounting to £5,136 (2017: £3,770).

**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 01/04/2017	1,083,030	129,557	51,745	48,945	1,313,277
Additions	-	12,885	1,500	-	14,385
Disposals	-	-	-	-	-
As At 31/03/2018	1,083,030	142,442	53,245	48,945	1,327,662
<b>Depreciation</b>					
As At 01/04/2017	223,812	108,102	44,896	23,422	400,232
Charge for the period	21,661	6,869	1,669	5,105	35,304
Disposals	-	-	-	-	-
As At 31/03/2018	245,473	114,971	46,565	28,527	435,536
<b>Net Book Value</b>					
As At 31/03/2018	837,557	27,470	6,680	20,418	892,125
As At 01/04/2017	859,218	21,455	6,849	25,523	913,045

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

**11. DEBTORS**

	2018 £	2017 £
Trade Debtors	64,441	68,226
Other Debtors	-	2,600
	<u>64,441</u>	<u>70,826</u>

**12. CREDITORS**

<b>Amount falling due within one year</b>	<b>2018 £</b>	<b>2017 £</b>
Trade Creditors	13,213	6,885
Tax and Social Security	14,218	11,144
Accruals	<u>8,429</u>	<u>7,753</u>
	<u><b>35,860</b></u>	<u><b>25,782</b></u>

**13. ANALYSIS OF NET ASSETS BETWEEN FUNDS**

	<b>Unrestricted Funds £</b>	<b>Restricted Funds £</b>	<b>Permanent Endowments £</b>	<b>Total Funds £</b>
Tangible Fixed Assets	94,999	-	797,126	892,125
Net Current Assets	<u>82,165</u>	<u>28,617</u>	<u>-</u>	<u>110,782</u>
Net Assets at 31 March 2018	<u><b>177,164</b></u>	<u><b>28,617</b></u>	<u><b>797,126</b></u>	<u><b>1,002,907</b></u>



## NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 MARCH 2018

**14. SUBSIDIARY UNDERTAKINGS**

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

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

Financial information for the year ended 31 March

	<u>2018</u> <u>£</u>	<u>2017</u> <u>£</u>	<u>2016</u> <u>£</u>
Turnover	-	-	4,740
Total costs	32,648	(627)	(11,464)
Profit/(Loss)	32,648	(627)	(6,724)
Fixed assets	2,136	2,606	3,179
Current assets	93	146	200
Current liabilities	-	-	-
Creditors due over one year	-	(33,171)	(33,171)
Net assets/ (liabilities)	2,229	(30,419)	(29,792)
Income funds:			
Restricted funds	-	-	-
Unrestricted funds	2,229	(30,419)	(29,792)
Shareholder funds	2,229	(30,419)	(29,792)

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

## 15. RESTRICTED FUNDS

	Balance at 31/03/2017	Incoming resources	Outgoing resources	Transfers in / (out)	Balance at 31/03/2018
	£	£	£	£	£
Beeston Festival	-	1,018	(1,018)	-	-
Comic Relief	22,970	23,832	(43,662)	-	3,140
Connect For Health	-	55,014	(55,014)	-	-
Dementia	11,249	-	(11,249)	-	-
EC Sports	-	27,198	(2,849)	-	24,349
Garfield Weston	5,000	-	(5,000)	-	-
Health (NHS Leeds)	-	61,000	(61,000)	-	-
Ignite UnLtd	-	-	(3,250)	3,250	-
LCF Youth	-	5,000	(3,951)	-	1,048
Learning Disabilities (Adults)	1,751	150,988	(152,739)	-	-
Leeds Guaranteed Fund	-	-	(10,687)	10,687	-
Leeds Womens Aid	-	15,468	(15,468)	-	-
LUFC	(3,750)	15,000	(15,000)	-	(3,750)
Old Peoples Services	-	43,640	(43,640)	-	-
MICE – Events	-	1,000	-	-	1,000
Patient Ambassadors	-	59,741	(59,741)	-	-
Reed Work Routes	(801)	15,799	(29,188)	14,189	-
Refugee Fund	(1,501)	1,500	-	1	-
Sports 4 Life	(36,457)	104,545	(72,893)	4,805	-
Talent Match	-	28,527	(26,376)	-	2,151
Talk English	2,543	15,214	(17,307)	-	450
Strategic Grants	12,710	-	(12,710)	-	-
Sportivate	-	-	(1,815)	1,815	-
Tampon Tax	-	18,056	(17,827)	-	229
TYW	-	5,978	(5,978)	-	-
WYCA	1,580	-	(1,581)	1	-
YCC	-	800	-	(800)	-
WYPC	-	4,948	(5,756)	808	-
Your Consortium	-	2,151	-	-	2,151
Youth Pathways	-	28,800	(28,800)	-	-
	15,294	683,066	(704,499)	34,756	28,617

**16. UNRESTRICTED FUNDS**

	Balance at 31/03/2017	Incoming resources	Outgoing resources	Transfers in / (out)	Balance at 31/03/2018
	£	£	£	£	£
General fund	242,899	360,893	(391,872)	(34,756)	177,164
	<u>242,899</u>	<u>360,893</u>	<u>(391,872)</u>	<u>(34,756)</u>	<u>177,164</u>

**17. PERMANENT ENDOWMENTS**

	Balance at 31/03/2017	Incoming resources	Outgoing resources	Transfers in / (out)	Balance at 31/03/2018
	£	£	£	£	£
Henry Smith Trust	115,178	-	(3,047)	-	112,131
SRB 4	145,522	-	(3,850)	-	141,672
New Opportunities Fund	182,268	-	(4,822)	-	177,446
Neighbourhood Renewal Fund	153,398	-	(4,058)	-	149,340
LCC Capital Grant	153,398	-	(4,058)	-	149,340
Tudor Trust	38,494	-	(1,018)	-	37,476
Percy Bilton Trust	3,464	-	(92)	-	3,372
Rank Trust	2,308	-	(61)	-	2,247
Sykes Trust	1,924	-	(51)	-	1,873
Trinity Methodist Church	827	-	(22)	-	805
Leeds City Council	22,006	-	(582)	-	21,424
	<u>818,787</u>	<u>-</u>	<u>(21,661)</u>	<u>-</u>	<u>797,126</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.

**18. 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 care 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, biopton-light therapy, outreach, home visits, luncheon/social club, walking group, family trips and personal and home safety.

**TALENT MATCH** – Talent Match targets 18-24 year olds who are furthest away from the job market, including those who are outside the benefits, work or training system and facing severe barriers to gaining the skills they need to get into work. Talent Match aims to engage with young people who have been unemployed 12 months or more, and who require intensive support and coaching through a Key Worker approach to access a flexible and responsive pathway which will support them to get into, or closer to work.

**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).

**SPORT 4 LIFE** - Funded by Sport England Sport 4 Life aims to create a sporting habit for life within South Leeds for all ages and abilities. The project also skills up people in the community, providing sports and leadership training enabling volunteers to run sessions within the community. Sport 4 Life aims to increase participation in sport and fitness within South Leeds in parks, community centres and schools at different times of day, providing more opportunities for people to take part in sport and fitness.

**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.

**18. PURPOSES OF RESTRICTED FUNDS (CONTINUED)**

**LEEDS WOMENS AID** - Supported by Women's Lives Leeds Consortia of 12 women's organisations and funded by the Big Lottery's grant. Project aims to deliver English programmes and respond to expressed needs of the BME women in Leeds as identified in the Leeds Women & girls Consortium through the work carried out in the Evidence of Needs exercise. Furthermore, began to tackle the challenges faced by BME women and in particular South Asian women who are facing many barriers and challenges.

**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.

**REFUGEE FUND** - This funding was received from the refugee welfare fund to start working with refugee's part funded through the Syrian fund within Leeds City Council.

**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.

**EU SPORTS** – The project is funded by the European Commission, the main objective of the grant is to support through sport-related projects that focus on the marginalisation and radicalisation of young people.

**TAMPON TAX (STEPS TO WOMENS HEALTH)** – The overall objectives of the project are to ensure BME women have improved access to services and support to improve their health and wellbeing; BME women are better equipped to manage and protect their own health and wellbeing; BME women are empowered to take the lead in supporting other women to manage and protect their own health and wellbeing; Organisations across the UK will have access to improved understanding of how peer support can be used to address health inequalities amongst BME women.

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