

Ongo Communities Limited

Report and Financial Statements

Year Ended 31 March 2021

Company Number 08619739 (England and Wales)

Charity Number 1156007

Ongo Communities Limited

Contents for the year ended 31 March 2021

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Ongo Communities Limited

Directors, Trustees and Advisors for the year ended 31 March 2021

Directors and trustees

The directors of the charitable company (the charity) are its trustees for the purpose of charity law. The trustees serving during the year and since the year end were as follows:

J McKellar-Main	H Lennon
T Mills	J Williams (appointed 5 June 2020)
A Stansfield-Caladine (appointed 16 June 2020, resigned 30 November 2020)	

Executive leadership team:	Chief Executive	S Hepworth
	Property Director	P Stones
	Director of Resource and Commercial	A Harrison
	Director of Corporate & Compliance Services	J Sugden
	Director of Communities	K Hornsby

Secretary J Sugden

Registered number:	Company number	08619739
	Charity registration number	1156007

Registered office: Ongo House, High Street, Scunthorpe, North Lincolnshire DN15 6AT

Auditors	BDO LLP
	Central Square
	29 Wellington Street
	Leeds LS1 4DL

Bankers:	Barclays Bank plc
	One Snowhill
	Snowhill Queensway
	Birmingham B4 6GB

Solicitors:

Devonshires Solicitors	Forbes Solicitors	MSB Solicitors
Park House	Rutherford House	17a-b Allerton Road
Park Square	4 Wellington Street (St Johns)	Allerton
Leeds	Blackburn	Liverpool
LS1 2PW	BB1 8DD	L18 1LG

Bermans	Trowers and Hamblins	Wilkin Chapman LLP
Exchange Station	55 Princess Street	Cartergate House
Titheburn Street	Manchester	26 Chantry Lane
Liverpool	M2 4EW	Grimsby
L2 2QP		DN31 2LJ

Knights Professional Services Limited
The Lexicon
Munt Street
Manchester
M2 5FA

Ongo Communities Limited

Chair's Statement for the year ended 31 March 2021

Ongo Communities Limited has been providing opportunities for local people and communities for close to eight years. Part of the parent company Ongo Partnership Limited, the Communities arm has done a substantial amount of positive work over the past year and the teams have achieved targets in areas including employment, training, work with young people, ex-offenders, lone parents and other groups maximising their opportunities and prospects.

The organisation receives funds from Ongo Homes Limited (OH) and external grants which enable it to continue the excellent work delivered in the community. The statement of financial activities shows a total of £532k of funding in the year from a number of funders in addition to the funding from OH. These will enable an increasing range of projects and services to be delivered; including self-employment support and mental health support for the next two years.

With a four year strategy in place, and focus on the theme "Create Opportunities" which is part of the group's corporate plan, we will set challenging aims and objectives for the coming years. This includes a focus on those communities and neighbourhoods which are the most challenging and require our support to increase their skills, access new opportunities and improve the overall quality of life for those residing in these areas.



H Lennon
2nd September 2021

Ongo Communities Limited

Report of the Trustees for the year ended 31 March 2021

The trustees are pleased to present their annual trustees' report (incorporating the directors' report under the Companies Act) together with the financial statements of the charity for the year ending 31 March 2021, which are also prepared to meet the requirements for a trustees' report and accounts for Companies Act 2006 purposes.

The financial statements comply with the Charities Act 2011, the Companies Act 2006, the memorandum and Articles of Association, and Accounting and Reporting by Charities: statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019).

Our objectives and activities

The corporate structure of the Ongo Partnership Limited group is clearly defined and the relationship between this Company, the parent and its other subsidiaries is set out in Intra-Group agreements which were considered and approved by each of their Boards.

The role of the Company, which is partly funded by Ongo Homes Limited (OH), is to deliver that company's wider social objectives by co-ordinating community development activity and developing social enterprises. On 1 April 2014 Ongo Communities acquired Crosby Employment Bureau Limited (CE), now Ongo Recruitment Limited, which operates as a subsidiary providing training and employment opportunities for local people within disadvantaged communities in order that they may develop their skills and re-engage with the labour market.

Governing documents

Ongo Communities is a registered charity (Charity Number 1156007) governed by its Articles of association dated 22nd July 2013. It is registered with the Charity Commission and is also a Company Limited by Guarantee (Company Number 08619739). The Charity is a subsidiary of Ongo Partnership Limited, the ultimate parent undertaking.

Key achievements and performance

During the current year Ongo Communities generated a surplus of £210k for the year (£219k surplus in 2019/20). The Trustees consider this to be an acceptable standard of performance.

Key achievements during the year were:

- The Coronavirus pandemic caused an urgent change to our plans for the year. We set up a Helping Hands service for our most vulnerable customers and delivered over 37,000 calls, 15,000 food parcels, supported 800 people with benefit advice and helped 165 individuals into employment.
- Our mental health support service, Ongo Talk, worked with 250 individuals, many of whom required longer term support due to the effects of Covid 19 on their progress.
- Raising the aspirations of young people is a key target and we are pleased to report that we provided one-to-one mentoring to 112 people and appointed 27 onto new apprenticeships. We were also successful in becoming a KickStart gateway organisation.

Ongo Communities Limited

Report of the Trustees for the year ended 31 March 2021 (continued)

- Using the HACT (Housing Associations' Charitable Trust) model, we calculate that for every £1 we invested in community projects, we got £15.33 worth of value in return. This is an increase on the previous year (£13.82), mostly due to the additional activities carried out to support our vulnerable customers through the pandemic.

Structure, governance and management

Ongo Communities is managed and governed by the Trustees who hold regular board meetings and agenda items include finance, health and safety and other operational reports.

The Trustees delegate the day-to-day management of the charity to the Executive Leadership Team, details of which can be found on page 3.

The charity has a wholly owned subsidiary, Ongo Recruitment Limited, which in turns holds 100% of the share capital of Crosby Brokerage Limited.

Recruitment and appointment of Trustees

Recruitment for charity trustees is overseen by the parent company, Ongo Partnership Ltd who review and agree the recruitment procedures to be followed. Any new trustees will only be appointed if they have demonstrated they meet the skills and competencies required for the company following a recruitment exercise. New trustees can be appointed by the parent, Ongo Partnership Ltd.

Training and induction

All new trustees undertake an induction programme within the first six months of their appointment. As part of this they meet with the Chair of the Board, the Chief Executive and other members of the Executive Management Team to provide them with an overview of the charity and the context in which it operates. A number of documents are shared with the Trustees for them to read including the charity's Articles of Association and the Charities Commission Essential Role of the Charity Trustee. Additionally, there are some core training courses which all new trustees are expected to complete.

Public benefit statement

The charity trustees have complied with their duty to have due regard to the guidance on public benefit published by the Commission in exercising their powers or duties.

Fundraising statement

Section 162a of the Charities Act 2011 requires charities to make a statement regarding fundraising activities. All fundraising activities relate to applications for grant funding from relevant public and non-public sector bodies. We do not undertake widespread fundraising from the general public. The legislation defines fundraising as "soliciting or otherwise procuring money or other property for charitable purposes."

Ongo Communities Limited

Report of the Trustees for the year ended 31 March 2021 (continued)

In relation to the above we confirm that all solicitations are managed internally, without involvement of commercial participants or professional fund-raisers, or third parties. The day to day management of all income generation is delegated to the executive team, who are accountable to the trustees.

The charity is not bound by any undertaking to be bound by any regulatory scheme.

We have received no complaints in relation to fundraising activities. Our terms of employment require staff to behave reasonably at all times; as we do not approach individuals for funds we do not have to particularise this to fundraising activities nor do we consider it necessary to design specific procedures to monitor such activities.

Financial review

Incoming resources for the year totalled £1,818k (2020: £1,695k) of which £532k related to funding activities upon which restrictions were placed and £1,120k was received from Ongo Homes. Expenditure totalled £1,608k (2020: £1,566k) resulting in a surplus of £210 (2020: £129k surplus).

Reserves are needed to bridge the gap between the spending and receiving of income and to cover any unplanned expenditure. The Board has resolved to maintain sufficient reserves to cover short-term operational costs. The operating cash and reserves positions should not fall below a minimum level of £100,000, which is sufficient to cover three months fixed operating costs, other than in relation to fluctuations due to the short term operating cash cycle. Any such fall below the prescribed level will be identified as such by the cash control and forecasting process.

We will ensure that sufficient reserves are held to be able to fund all forthcoming projects to which we are committed and any further opportunities that may present themselves. We will enter into no commitments which cannot be funded by available reserves plus budgeted surpluses to be generated up to the point or points at which the commitment crystalizes.

At 31 March 2021 the charity's free reserves, excluding designated funds, stood at £265k (2020: £245k) with restricted funds carried forward of £nil (2020: £7k) and designated funds of £197k (2020: £nil). The business plan dictates that the free reserves will be retained for investment in the future development of the company. The designated funds relate to match funding for an approved project to support people into employment who have mental health issues, including older people, younger people and members of groups who may be disadvantaged.

Future plans

During the coming years it is expected that the activities of the Ongo Communities will expand. Growth is anticipated for two main reasons:

1. Ongo Homes has approved a grant of £1,000,000 per year from 2019 to 2023 to deliver activities that meet the objects of the organisation.
2. Applications to grant giving organisations and EU funds have been awarded and a funding strategy is in place to continue to seek further opportunities to bid for funds and match fund projects that meet the needs of our customers and the wider communities within our area of benefit. We have been successful in a grant application for further support for people with mental health issues that are preventing them from getting into employment and for activities that support local people to re-engage in their communities, post Covid.

Ongo Communities Limited

Report of the Trustees for the year ended 31 March 2021 (continued)

3. Covid-19 has had an effect on our ability to achieve the level of outcomes we had set for 2020/21 although we were able to change our ways of working to provide support by telephone and social media apps. We are using the learning from this to change the way we engage with our customers by offering a mix of face to face and telephone support, provide IT skills and re-designing the customer facing areas in our buildings to best meet the individual needs of our customers.

Financial Instruments

Credit Risk

Credit risk is the risk of financial loss to the company if a customer or counterparty to a financial instrument fails to meet its contractual obligations.

Credit risk also arises from cash and cash equivalents and deposits with banks and financial institutions. The following financial institution was used and its credit rating was acceptable to the board:

Institution	Rating at 31/03/2021	Balance at 31/03/2021 £	Rating at 31/03/2020	Balance at 31/03/2020 £
Barclays Bank PLC (Moody's long term rating)	A1	<u>466,479</u>	A1	<u>278,922</u>

Liquidity risk

Liquidity risk arises from the company's management of working capital. Rolling cash flow projections are prepared regularly, together with the value of the company's cash investments. At the end of the financial year, these projections indicated that the company expected to have sufficient liquid resources to meet its obligations under all reasonably expected circumstances.

Cash flow interest rate risk

The company is not currently exposed to cash flow interest rate risk.

Assessment of the effectiveness of Ongo Communities' system of internal control.

The Board is ultimately responsible for the charity's system of internal control and for reviewing its effectiveness.

The Board recognises that no system of internal control can provide absolute assurance or eliminate all risk. The system of internal control is designed to manage risk and provide reasonable assurance that key business objectives and expected outcomes will be achieved. It also exists to give reasonable assurance about the preparation and reliability of financial and operational information and the safeguarding of charity's assets and interests.

Ongo Communities Limited

Report of the Trustees for the year ended 31 March 2021 (continued)

The Board has adopted a risk-based approach to internal controls, which are embedded within the normal management and governance process. This approach includes the regular evaluation of the nature and extent of risks to which the charity is exposed and is consistent with good practice and regulatory requirements.

Identification and evaluation of key risks

Risk Management

Our approach

Risk is the possibility of an event and the consequences it has on the achievement of objectives, both at a strategic and operational level. Risk creates uncertainty which we must understand, control and monitor to reduce the uncertainty to an acceptable level.

Risk is part of everyday life and linked directly to the decisions we make. The management of risk is therefore essential in ensuring the charity meets its strategic objectives and remains legally and regulatory compliant. Our risk management framework follows the principles of ISO 31000:2018 standard, ensuring that risk management is embedded throughout the organisation.

Our risk management framework provides a clear and robust approach to managing risk. It provides a structure to integrate risk management into all aspects of Ongo activity, with the aim of protecting our assets, complying with all relevant laws and regulation, successfully achieving our corporate plan and creating a truly vibrant and resilient organisation.

Our risk appetite

Risk appetite is an assessment of how much risk Ongo is willing to take in order to achieve our strategic objectives. In some areas, we may accept and encourage higher risk activity in order to achieve strategic aims. In other areas, such as legal and regulatory compliance, our appetite to take risk is cautious or minimal. The Group Common Board set risk appetite statements for the various types of risk we face. The Board's financial risk appetite is linked to the strategic risks appetite and managed through a set of golden rules and monitored through our golden rules and management accounts.

Operating environment and risk management

To help identify emerging risks, we assess the external and internal environments using a variety of tools and techniques. Our performance management framework runs in line with our risk management framework to help identify areas of concern or emerging risks. We have a suite of key risk indicators (KRIs) which provide intelligence on the key areas of risk facing our business and act as early warning indicators. Our key financial ratios and stress testing indicators are monitored monthly in our management accounts. We also map the annual sector risk profile with our existing risk registers as a comparison aid.

The risk landscape changed significantly at the start of the financial year, with the emergence of the Covid-19 pandemic. Covid-19 created substantial challenges and new risks, whilst also increasing the likelihood of existing risks. As part of our business continuity management process all operational areas reviewed their business impact assessments. This included a review of critical operational services, required resources and impact on customers and long term recovery. Risks were assessed and monitored through a core group, chaired weekly by our Chief Executive.

Ongo Communities Limited

Report of the Trustees for the year ended 31 March 2021 (continued)

Assurance framework

To ensure that risk management is effective and that we have a sound and effective system of internal control we have a control framework in place. As Boards have ultimate responsibility for Risk Management, it is essential that Board members understand the risks facing Ongo and receive assurance on the effectiveness of controls. Strategic and emerging risks are discussed at each Board meeting as a separate agenda item, but also embedded within each report. The Group Common Board have delegated assurance reviews to the Group Audit and Risk Committee. This enables the committee to focus on key areas of risk and assurance.

Assurance can come from many sources within an organisation. Developed from the three lines of defence, we have adopted four lines of assurance (FLA), which helps identify and understand where these different contributions arise:

- **First line of assurance**

This comes directly from our business operational areas. Various controls are in place, designed or directing processes and behaviours to ensure that operational objectives are achieved. The responsibility is to ensure procedures are followed, identify risks and improvement actions, implement controls and report on progress.

- **Second line of assurance**

This comes from corporate oversight. It is separate from those responsible for delivery, but not independent to the organisation. There are various teams that provide this assurance, including health and safety, finance, compliance, legal and audit and risk. The responsibility is to ensure that compliance obligations and commitments are understood and met.

- **Third line of assurance**

This comes from independent, objective and expert sources. It provides independent challenge. It places reliance upon assurance mechanisms in the first and second lines of defence, and request evidence to confirm assurance is in place. Assurance is gained from internal and external audit, regulators, and accreditations.

- **Fourth line of assurance**

Our customers provide a fourth assurance level. As they directly receive certain services, they are in the ideal position to assess and review service delivery.

All assurance activities are co-ordinated centrally to provide assurance maps. The assurance map of the strategic risk register is used to inform the internal audit programme and assurance work for the next financial year.

Internal Audit

Independent resources are used to undertake detailed audits on specific internal controls. An annual plan is agreed and each report is summarised for review by the Group Audit & Risk Committee. At each meeting of this group the outstanding audit issues are reviewed to ensure actions are progressing satisfactorily, particularly if higher priority risks are identified by the audits.

The Annual Plan includes a range of audit reviews. The different types of review focus on one or more of the corporate assurance risks. This approach enables more in-depth work to be carried out in the individual assignments than would be possible if all four assurance risks were considered in every review.

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Report of the Trustees for the year ended 31 March 2021 (continued)

The annual internal audit plan is set using a risk-based approach and is approved by the Group Audit and Risk Committee. The plan includes a range of internal audits and assurance appraisals, which cover two types of corporate assurance risks – directed and delivery. Underpinning these two types of assurance risk are six root cause indicators (RCI):



Directed Risk: Failure to properly direct the service to ensure compliance with the requirements of the organisation.

Root Cause Indicator	Governance Framework	There is a documented process instruction which accords with the relevant regulatory guidance, financial instructions and scheme of delegation.
	Risk Mitigation	The documented process aligns with the mitigating arrangements set out in the strategic risk register.
	Compliance	Compliance with statutory, regulatory and policy requirements is demonstrated, with action taken in cases of identified non-compliance.



Delivery Risk: Failure to deliver the service in an effective manner which meets the requirements of the organisation.

Root Cause Indicator	Performance Monitoring	There are agreed KPIs for the process which align with the business plan requirements and are independently monitored, with corrective action taken in a timely manner.
	Financial Constraint	The process operates within the agreed financial budget for the year.
	Resilience	Good practice to respond to business interruption events and to enhance economic, effective and efficient delivery is adopted.

The findings against these corporate assurance risks informs both an individual assurance assessment and also the annual assurance opinion statement, provided by the Head of Internal Audit.

The annual plan is subject to ongoing review and could change as the risks change throughout the year. Any changes are formally reviewed with the Executive Leadership Team and the Group Audit and Risk Committee should a significant issue arise.

The internal auditors have an opportunity at every committee meeting to discuss matters without the presence of executives.

External Audit

In so far as the Board is aware, all of the current board members have taken all the steps that they ought to have taken to make themselves aware of any information needed by the auditors for the purposes of their audit and to establish that the auditors are aware of that information. The directors are not aware of any relevant audit information of which the auditors are unaware.

The External Auditors have an annual meeting with the Committee without the presence of executives.

Ongo Communities Limited

Report of the Trustees for the year ended 31 March 2021 (continued)

Fraud

The Fraud register is reviewed at each Group Audit and Risk Committee. To assess our internal control framework, assurance tests are built in to the Internal Audit Plan each year.

The Fraud Register is updated as necessary for all actual and potential frauds committed or attempted to be committed against the charity each report is assessed.

Reporting, review and corrective action

A process of regular management reporting on control issues provides assurance to the Executive Management Team and to the Board. This includes a rigorous procedure for ensuring that corrective action is taken in relation to any significant control issues, particularly those that may have a material impact on the financial statements and the delivery and fulfilment of our services.

The Group Audit & Risk Committee conducts an annual review of the effectiveness of the system of internal control and has taken account of any changes needed to maintain the effectiveness of risk management and control process. This Committee makes an annual report on this matter to the Board. The Board has received this report and has included it within the Financial Statements.

The Board confirms that there is an ongoing process for identifying, and managing significant risks faced by the Charity. This process has been in place throughout the year under review, up to and including the date of the annual report and accounts, and is regularly reviewed by the Board.

NHF Code of Governance

The Board has adopted the National Housing Federation (NHF) Code of Governance and following an assessment against the code is fully compliant. The following areas of the Code are not applicable to this company:

- B8 (shareholders)
- D6 & D7 (provisions regarding nomination and election)
- H2(3) (Co-operative and Community Benefit Legislation)
- H6 (requirement to publish annual report)
- H7 (strategy for communicating to stakeholders)

Going concern

The ongoing impact of the COVID-19 pandemic and its financial effect has meant that the executive leadership team and the board have reviewed financial assumptions during the budget process to ensure the charity remains a going concern. The budget is subject to sensitivity testing to assess the possible financial impacts of various scenarios and the resilience of the budget. In all scenarios the charity remains financially viable.

Given the strength of the balance sheet and liquidity the board believes that, while some uncertainty remains in respect of COVID-19, this does not pose a material uncertainty that would cast doubt on the charity's ability to continue as a going concern. The charity's financial performance in 2020/21 proved resilient and on this basis, the board has a reasonable expectation that the charity has adequate resources to continue in operational existence for the foreseeable future, being a period of twelve months after the date on which the report and financial statements are signed. For this reason, it continues to adopt the going concern basis in the financial statements.

Ongo Communities Limited

Report of the Trustees for the year ended 31 March 2021 (continued)

Employment and equal opportunities

Employee information is set out in the notes to the Financial Statements.

The charity is committed to the principles of equal opportunities.

Auditor

BDO LLP are in the third year of their three year appointment to serve as auditor for the charity.

Signed on behalf of the Trustees.



H Lennon
Trustee
2nd September 2021

Ongo Communities Limited

Trustees' responsibilities in relation to the financial statements for the year ended 31 March 2021

The Trustees are responsible for preparing the Annual 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 in accordance with United Kingdom Generally Accepted Accounting Practice (United Kingdom Accounting Standards and applicable law). 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 affairs of the charity and of the incoming resources and application of resources, including the income and expenditure, of the charity for that period.

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

- select suitable accounting policies and then apply them consistently;
- make judgements and accounting 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;
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charity will continue in business.

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

Ongo Communities Limited

Independent auditor's report to the members of Ongo Communities Limited for the year ended 31 March 2021

Opinion on the 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 2021 and of incoming resources and application of resources for the year then ended;
- have been properly prepared in accordance with United Kingdom Generally Accepted Accounting Practice; and
- have been prepared in accordance with the requirements of the Companies Act 2006.

We have audited the financial statements of Ongo Communities Limited ("the Charitable Company") for the year ended 31 March 2021 which comprise the statement of financial activities, the statement of financial position, the statement of cash flows and 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).

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 believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

Independence

We remain independent of the Charitable Company in accordance with the ethical requirements that are relevant to our audit of the financial statements in the UK, including the FRC's Ethical Standard, and we have fulfilled our other ethical responsibilities in accordance with these requirements.

Conclusions related to going concern

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

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

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

Other information

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

We have nothing to report in this regard.

Ongo Communities Limited

Independent auditor's report to the members of Ongo Communities Limited for the year ended 31 March 2021 (continued)

Other Companies Act 2006 reporting

In our opinion, based on the work undertaken in the course of the audit:

- the information given in the Trustees' Report, which includes the Directors' Report and the Strategic report prepared for the purposes of Company Law, for the financial year for which the financial statements are prepared is consistent with the financial statements; and
- the Strategic report and the Directors' Report, which are included in the Trustees' report, have been prepared in accordance with applicable legal requirements.

In the light of the knowledge and understanding of the Charitable Company and its environment obtained in the course of the audit, we have not identified material misstatement in the Strategic report or the Trustee's report.

We have nothing to report in respect of the following matters in relation to which the Companies Act 2006 requires us to report to you if, in our opinion;

- adequate accounting records have not been kept, or returns adequate for our audit have not been received from branches not visited by us; or
- the financial statements are not in agreement with the accounting records and returns; or
- certain disclosures of Directors' remuneration specified by law are not made; or
- we have not received all the information and explanations we require for our audit.

Responsibilities of Trustees

As explained more fully in the Trustees' responsibilities statement, the Trustees (who are also the directors of the charitable company for the purposes of company law) are responsible for the preparation of the financial statements and for being satisfied that they give a true and fair view, and for such internal control as the Trustees determines 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 Charitable Company's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless the Trustees either intend to liquidate the Charitable Company or to cease operations, or have no realistic alternative but to do so.

Auditor's responsibilities for the audit of the financial statements

We have been appointed as auditor under the Companies Act 2006 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.

Extent to which the audit was capable of detecting irregularities, including fraud

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

Ongo Communities Limited

Independent auditor's report to the members of Ongo Communities Limited for the year ended 31 March 2021 (continued)

Based on our understanding of the Charity and the sector in which it operates, we identified that the principal risks of non-compliance with laws and regulations related to their registration with the Charities Commission, and we considered the extent to which non-compliance might have a material effect on the Financial Statements or their continued operation. We also considered those laws and regulations that have a direct impact on the financial statements such as compliance with the Charities SORP and tax legislation.

We evaluated management's incentives and opportunities for fraudulent manipulation of the financial statements (including the risk of override of controls), and determined that the principal risks were related to posting inappropriate journal entries to manipulate financial results and management bias in accounting estimates.

Auditing standards limit the required audit procedures to identify non-compliance with these laws and regulations to enquiry of the Directors and other management and inspection of regulatory and legal correspondence if any.

The audit procedures to address the risks identified included:

- Identifying and testing journal entries, in particular any journal entries posted from staff members with privilege access rights, journals posted by key management and journals posted after the year end.
- In respect of income from contracts and projects agreement to support providing evidence of delivery and timing of delivery
- Reading minutes of meetings of those charged with governance, reviewing internal audit reports and reviewing correspondence with HMRC and the Charities Commission.

Our audit procedures were designed to respond to risks of material misstatement in the financial statements, recognising that the risk of not detecting a material misstatement due to fraud is higher than the risk of not detecting one resulting from error, as fraud may involve deliberate concealment by, for example, forgery, misrepresentations or through collusion. There are inherent limitations in the audit procedures performed and the further removed non-compliance with laws and regulations is from the events and transactions reflected in the financial statements, the less likely we are to become aware of it.

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

Use of our report

This report is made solely to the Charitable Company's members, as a body, in accordance with Chapter 3 of Part 16 of the Companies Act 2006. Our audit work has been undertaken so that we might state to the Charitable Company's members those matters we are required to state to them in an auditor's report and for no other purpose. To the fullest extent permitted by law, we do not accept or assume responsibility to anyone other than the Charitable Company and the Charitable Company's members as a body, for our audit work, for this report, or for the opinions we have formed.

DocuSigned by:

DAED9B91914A4A7...

Helen Knowles (Senior Statutory Auditor)
For and on behalf of BDO LLP, statutory auditor
Manchester, UK
Date 17 September 2021

BDO LLP is a limited liability partnership registered in England and Wales (with registered number OC305127).

Ongo Communities Limited
Statement of financial activities
Incorporating an income and expenditure account
for the year ended 31 March 2021

	Note	Unrestricted Funds 2021 £	Restricted Funds 2021 £	Total Funds 2021 £	Total Funds 2020 £
Income					
Income from charitable activities	2	1,120,000	-	1,120,000	1,000,000
Income from donations		41,844	-	41,844	20,340
Income from trading activities	3	124,593	-	124,593	196,984
Grants receivable	4	-	531,805	531,805	477,723
Total income		1,286,437	531,805	1,818,242	1,695,047
Expenditure					
Expenditure on charitable activities		(621,420)	(794,426)	(1,415,846)	(1,325,379)
Expenditure on trading activities		(192,707)	-	(192,707)	(240,190)
Total expenditure	6	(814,127)	(794,426)	(1,608,553)	(1,565,569)
Net income / (expenditure) for the year	5	472,310	(262,621)	209,689	129,478
Transfers between funds	15	(255,236)	255,236	-	-
Net movement on funds		217,074	(7,385)	209,689	129,478
Reconciliation of funds					
Total funds brought forward		244,508	7,385	251,893	122,415
Total funds carried forward		461,582	-	461,582	251,893

The statement of financial activities includes all gains and losses recognised in the year. All income and expenditure derives from continuing activities.

The notes on pages 22 to 30 form part of these financial statements.

Ongo Communities Limited
Statement of financial activities
Incorporating an income and expenditure account
for the year ended 31 March 2020

	Unrestricted Funds 2020 £	Restricted Funds 2020 £	Total Funds 2020 £	Total Funds 2019 £
Income				
Income from charitable activities	1,000,000	-	1,000,000	895,615
Income from donations	20,340	-	20,340	-
Income from trading activities	196,984	-	196,984	269,817
Grants receivable	-	477,723	477,723	329,965
Total income	1,217,324	477,723	1,695,047	1,495,397
Expenditure				
Expenditure on charitable activities	(429,599)	(895,780)	(1,325,379)	(1,104,906)
Expenditure on trading activities	(240,190)	-	(240,190)	(447,733)
Total expenditure	(669,789)	(895,780)	(1,565,569)	(1,552,639)
Net income / (expenditure) for the year and net movement on funds	547,535	(418,057)	129,478	(57,242)
Transfers between funds	(425,442)	425,442	-	-
Net movement on funds	122,093	7,385	129,478	(57,242)
Reconciliation of funds				
Total funds brought forward	122,415	-	122,415	179,657
Total funds carried forward	244,508	7,385	251,893	122,415

The notes on pages 22 to 30 form part of these financial statements.

Ongo Communities Limited
Statement of financial position
at 31 March 2021

Company number 08619739	Note	2021 £	2021 £	2020 £	2020 £
Current assets					
Debtors	11	90,958		84,783	
Cash at bank and in hand		467,938		279,790	
		<u>558,896</u>		<u>364,573</u>	
Creditors: amounts falling due within one year	12	(97,314)		(112,680)	
				<u>461,582</u>	<u>251,893</u>
Total assets less current liabilities			<u>461,582</u>		<u>251,893</u>
Total net assets			<u>461,582</u>		<u>251,893</u>
The funds of the charity					
Unrestricted funds			264,582		244,508
Designated unrestricted funds	15		197,000		-
Restricted funds			-		7,385
			<u>461,582</u>		<u>251,893</u>
Total funds	15		<u>461,582</u>		<u>251,893</u>

The financial statements were approved by the Board of Directors and authorised for issue on 2 September 2021



H Lennon
Trustee



S Hepworth
Chief Executive

The notes on pages 22 to 30 form part of these financial statements.

Ongo Communities Limited
Statement of cash flows
for the year ended 31 March 2021

	2021	2020
	£	£
Net cash inflow/(outflow) from operating activities	188,148	188,500
Increase / (decrease) in cash	188,148	188,500
Notes		
Change in cash and cash equivalents	188,148	188,500
Cash and cash equivalents at 1 April 2020	279,790	91,290
Cash and cash equivalents at 31 March 2021	467,938	279,790
Reconciliation of operating surpluses to net cash inflow / (outflow) from operating activities		
Operating surplus / (deficit)	209,689	129,478
Change in debtors	(6,175)	42,885
Change in creditors	(15,366)	16,137
Net cash inflow / (outflow) from operating activities	188,148	188,500
Analysis of cash and cash equivalents		
Cash in hand	1,459	870
Notice deposits (less than 3 months)	466,479	278,920
Cash and cash equivalents at 31 March 2021	467,938	279,790
Analysis of changes in net debt (cash at bank only)		
Cash flows in the year	188,148	188,500
Net debt at 1 April 2020	279,790	91,290
Net debt at 31 March 2021	467,938	279,790

The notes on pages 22 to 30 form part of these financial statements.

Ongo Communities Limited
Notes forming part of the financial statements
for the year ended 31 March 2021

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Ongo Communities Limited
Notes forming part of the financial statements
for the year ended 31 March 2021

1 Significant accounting policies

Ongo Communities Limited is a charitable company limited by guarantee and incorporated in England & Wales under the Companies Act 2006. The address of the registered office is given on the page 3 and the nature of the company's operations and its principal activities are set out in the Report of the Trustees. The financial statements have been prepared under the historical cost convention and in accordance with 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) - (Charities SORP (FRS 102)), FRS 102, the Financial Reporting Standard applicable in the United Kingdom and the Republic of Ireland, the Charities Act 2011 and the Companies Act 2006.

Ongo Communities Limited is a public benefit entity.

The preparation of financial statements in compliance with FRS 102 requires the use of certain critical accounting estimates. It also requires company management to exercise judgement in applying the company's accounting policies.

The presentation currency of the financial statements is the Pound Sterling (£), rounded to the nearest £1.

The following principal accounting policies have been applied:

Financial Reporting Standard 102 - reduced disclosure exemptions

The company has taken advantage of the following disclosure exemptions in preparing these financial statements, as permitted by the FRS 102 "The financial Reporting Standard applicable in the UK and Republic of Ireland":

- the requirements of Section 3 Financial Statement Presentation paragraph 3.17(d);
- the requirements of Section 11 Financial Instruments paragraphs 11.39 to 11.48A;
- the requirements of Section 33 Related Party Disclosures paragraph 33.7.

This information is included in the consolidated financial statements of Ongo Partnership Limited as at 31 March 2021 and these financial statements may be obtained from Ongo House, High Street, Scunthorpe, North Lincolnshire, DN15 6AT.

Basis of preparation - going concern

The charity's financial plans were reviewed in light of the effects of Covid-19 and the Board are satisfied that the plans are affordable and that the financial statements should be prepared on a going concern basis.

As a consequence of the COVID-19 pandemic, the board revised the charity's financial forecasts, for the two years ended 31 March 2023, to reflect the risks and financial impacts as relevant and proportionate to our business. This included an assessment of grant income and delivery of projects. Covid-19 had an effect on our ability to achieve the level of outcomes we had set for 2020/21 although we were able to change our ways of working to provide support by telephone and social media apps. We plan to use the learning from this to determine the way forward in the future: offering a mix of face to face and telephone support. External grant funding continues to be available and the charity will continue to receive the agreed long term support from within the Ongo Group.

The company was swift to adapt and implement the Government guidance on social distancing, reviewing and adjusting the associated operating environment and processes.

A further local or national outbreak of COVID-19 cannot be ruled out and additional measures may be taken by the Government to contain this, which are unknown and uncontrollable. However, the charity has effective controls and processes in place to manage and monitor cashflows. On this basis, the board consider it appropriate for the financial statements to be prepared on a going concern basis.

Judgements in applying accounting policies and key sources of estimation uncertainty

Management do not consider there to be any significant judgements or estimation uncertainty due to the straightforward nature of the company's operations.

Income

Incoming resources are accounted for when receivable. Legacies are accounted for when considered receivable. Investment income, donations and gifts in kind are accounted for when receivable. Grants are recognised in the Statement of Financial Activities once the charity has entitlement to the funds, it is probable that the income will be received and the amount can be measured reliably.

Expenditure

Charitable expenditure includes direct costs and support costs. Support costs comprise those necessary costs which do not themselves produce the output of the charity, including central office functions and governance costs as shown in note 6. Such administration and accommodation support costs have generally been allocated on the basis of turnover.

Ongo Communities Limited
Notes forming part of the financial statements
for the year ended 31 March 2021

Taxation

Ongo Communities Limited is a charity within the meaning of Para 1 Schedule 6 Finance Act 2010. Accordingly the company is potentially exempt from taxation in respect of income or capital gains within categories covered by Chapter 3 of Part 11 of the Corporation Tax Act 2010 or Section 256 of the Taxation of Chargeable Gains Act 1992, to the extent that such income or gains are applied exclusively to charitable purposes.

Grants payable

Grants are recognised in full when there is a legal and constructive obligation.

Pension costs

Contributions to the company's defined contribution pension scheme are charged to the profit and loss account in the year in which they become payable. The assets of the scheme are held separately from those of the company in an independently administered fund.

Debtors

Trade and other debtors are recognised at the settlement amount due after any trade discount offered. Prepayments are valued at the amount prepaid net of any discounts due.

Financial instruments

The company only has financial assets and financial liabilities of a kind that qualify as basic financial instruments. Basic financial instruments are initially recognised at transaction value and subsequently measured at their settlement value.

Cash at bank and in hand

Cash at bank and in hand includes deposits which can be withdrawn within 24 hours without penalty and short term deposits which have a maturity period of 3 months or less and are not subject to significant risk of changes in value.

Liabilities

Liabilities (including termination payments) are recognised once there is a legal or constructive obligation to make a payment to a third party, it is probable that settlement will be required and the amount of the obligation can be measured reliably.

Fund accounting

Restricted funds are subject to specific restrictions imposed by the donor. They include 'Restricted income funds' which are spent or applied within a reasonable period from their receipt or 'Endowment funds' originating from donations or bequests and invested to enable future expenditure in line with the restrictions of the donor.

Endowment funds can be either permanent or expendable. Permanent endowment funds are held indefinitely and the capital cannot be expended.

Expendable endowments allow the Trustees to exercise the power to expend or apply the capital in line with the restriction.

Designated funds are set aside by the Trustees for specific purposes, but would otherwise form part of the general funds. General funds are available to spend at the discretion of the Trustees in furtherance of the charitable objectives of the company.

2 Income from charitable activities

All income from charitable activities was generated within the UK. £1.12million of this income (2020: £1m) relates to contributions from group company, Ongo Homes Limited.

Ongo Communities Limited
Notes forming part of the financial statements
for the year ended 31 March 2021

3 Trading income	2021	2020
	Unrestricted £	Unrestricted £
Income from café facilities	7,104	58,806
Rental income	97,639	114,757
Income from Post Office	18,823	19,925
Other income	1,027	3,496
	124,593	196,984
	124,593	196,984

Rental income includes gifts in kind in respect of properties leased at below market rent from Ongo Homes. The facilities have been valued in excess of rent paid at £79,449; the cost is also included within expenditure.

4 Grants receivable	2021	2020
	Restricted £	Restricted £
European Social Fund	-	83,767
DWP	97,346	118,190
Humber Learning Consortium	76,220	87,887
Urban Challenge	33,904	25,680
Through The Gate	11,400	11,400
Police Crime Commissioner Fund	-	39,375
Tribune Trust	-	3,750
Big Lottery Fund	-	13,100
North Lincolnshire Council	136,174	94,574
Barclays	100,000	-
Ongo Homes	73,911	-
Others	2,850	-
	531,805	477,723
	531,805	477,723

5 Net income/(expenditure):	2021	2020
	£	£
This is stated after charging:		
Operating lease charges - land and buildings	21,181	20,421
	21,181	20,421
Total	21,181	20,421

All fees for the audit of the company's annual accounts are paid by the ultimate parent company of the group.

Ongo Communities Limited
Notes forming part of the financial statements
for the year ended 31 March 2021

6 Analysis of expenditure

	Direct staff costs £	Other direct costs £	Support costs (note 7) £	Total 2021 £	Total 2020 £
Charitable activities					
Community benefit/improvement projects	773,701	258,638	383,507	1,415,846	1,325,379
Total charitable expenditure	773,701	258,638	383,507	1,415,846	1,325,379
Trading activities					
The Arc	40,397	42,732	15,259	98,388	126,409
Choose to Reuse	-	-	-	-	240
Handy Van	-	-	-	-	6,809
Management expenditure	-	-	94,319	94,319	106,732
Total trading expenditure	40,397	42,732	109,578	192,707	240,190
Total resources expended	814,098	301,370	493,085	1,608,553	1,565,569

7 Support costs

	Finance & Corporate £	IT £	Human Resources £	Property & Offices £	Total 2021 £	Total 2020 £
Charitable activities						
Community benefit/improvement projects	181,798	-	-	23,794	205,592	176,627
Management fee from parent company	63,090	20,406	94,420	-	177,916	192,349
Total charitable expenditure	244,888	20,406	94,420	23,794	383,508	368,976
Trading activities						
The Arc	-	-	-	15,258	15,258	10,102
Choose to Reuse	-	-	-	-	-	240
Handy Van	-	-	-	-	-	953
Management expenditure	13,120	-	-	81,199	94,319	106,732
Total trading expenditure	13,120	-	-	96,457	109,577	118,027
Total resources expended	258,008	20,406	94,420	120,251	493,085	487,003

The company is charged a management fee from its ultimate parent company, Ongo Partnership Limited, to cover all central Finance, Corporate, IT, HR, PR and governance costs.

Management expenditure includes the notional cost of the gift in kind relating to the lease of properties as detailed in note 3 to the accounts.

Ongo Communities Limited
Notes forming part of the financial statements
for the year ended 31 March 2021

8 Employees	2021	2020
	£	£
Staff costs (excluding directors who are paid by the group) consist of:		
Wages and salaries	838,373	808,705
Social security costs	73,992	70,741
Cost of defined benefit scheme	23,573	30,800
Cost of defined contribution scheme	47,341	43,091
	<hr/>	<hr/>
	983,279	953,337
	<hr/> <hr/>	<hr/> <hr/>

No employees, including key management personnel, are paid directly by the company, although it is recharged by the group entity for employment costs incurred on its behalf. The above costs represent the charge made to Ongo Communities Limited.

Trustees did not receive any remuneration or benefits directly from Ongo Communities Limited during the year (2020: none). One trustee (2020: three) was paid expenses during the year totalling £127 (2020: £381). These were in respect of travel costs reimbursed.

A defined contribution pension scheme is operated by Ongo Partnership Limited on behalf of all Ongo group subsidiary undertakings. The assets of the scheme are held separately from those of the group in an independently administered fund.

The pension charge represents contributions payable by the company to the fund and amounted to £47,341 (2020: £43,091). Contributions amounting to £nil (2020: £nil) were payable to the fund at year end.

A defined benefit pension scheme is operated by Ongo Homes Limited on behalf of Ongo group subsidiary undertakings. The assets of the scheme are held separately from those of the group in an independently administered fund.

The pension charge represents contributions payable by the company to the fund and amounted to £23,573 (2020: £30,800). Contributions amounting to £nil (2020: £nil) were payable to the fund at year end.

9 Directors' remuneration

Directors' costs are paid by Ongo Partnership Limited and the relevant portion is recharged to Ongo Communities Limited (with a mark-up) through their management fee.

10 Fixed asset investments

Subsidiary undertakings

The only undertaking in which the company has an interest is as follows:

Name	Country of incorporation or registration	Proportion of voting rights and ordinary share capital held	Nature of business
Ongo Recruitment Limited	England and Wales	100%	Recruitment consultancy

Ongo Recruitment Limited has a wholly owned subsidiary, which gives Ongo Communities Limited an indirect interest in:

Crosby Brokerage Limited	England and Wales	100%	Business services
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11 Debtors

	2021	2020
	£	£
Trade debtors	47,749	32,795
Amounts owed by group undertakings	-	2
Prepayments and accrued income	43,162	51,866
Other debtors	47	120
	<hr/>	<hr/>
Total	90,958	84,783
	<hr/> <hr/>	<hr/> <hr/>

Ongo Communities Limited
Notes forming part of the financial statements
for the year ended 31 March 2021

12 Creditors: amounts falling due within one year	2021	2020
	£	£
Trade creditors	4,421	6,170
Other creditors	1,844	1,844
Taxation and social security	7,408	13,277
Accruals and deferred income	83,641	67,526
Amounts owed to group undertakings	-	23,863
	<hr/>	<hr/>
Total	97,314	112,680
	<hr/> <hr/>	<hr/> <hr/>
<i>Deferred income</i>		
Brought forward	-	32,225
Released in the period	-	(32,225)
Deferred in the period	40,334	-
	<hr/>	<hr/>
Carried forward	40,334	-
	<hr/> <hr/>	<hr/> <hr/>

Income is deferred where a grant received in the year is subject to performance-related conditions received in advance of delivering the services required by that condition, or is subject to unmet conditions wholly outside of the charity's control.

13 Corporation tax

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

14 Share capital

Being limited by guarantee, the company does not issue shares.

Ongo Communities Limited
Notes forming part of the financial statements
for the year ended 31 March 2021

15 Analysis of movement in funds

	Balance at 1 April 2020	Income	Expenditure	Transfers between funds	Balance at 31 March 2021
Restricted funds					
DWP	-	97,346	(178,267)	80,921	-
Humber Learning Consortium	-	76,220	(139,580)	63,360	-
North Lincolnshire Council	-	136,174	(184,533)	48,359	-
Barclays	-	100,000	(100,000)	-	-
Ongo Homes	-	73,911	(73,911)	-	-
Other grants	7,385	48,154	(118,135)	62,596	-
	<u>7,385</u>	<u>531,805</u>	<u>(794,426)</u>	<u>255,236</u>	<u>-</u>
Designated unrestricted funds	-	-	-	197,000	197,000
Unrestricted funds	244,508	1,286,437	(814,127)	(452,236)	264,582
	<u>244,508</u>	<u>1,286,437</u>	<u>(814,127)</u>	<u>(255,236)</u>	<u>461,582</u>
Total funds	<u>251,893</u>	<u>1,818,242</u>	<u>(1,608,553)</u>	<u>-</u>	<u>461,582</u>

Analysis of movement in funds - previous year

	Balance at 1 April 2019	Income	Expenditure	Transfers between funds	Balance at 31 March 2020
Restricted funds					
European Social Fund	-	83,767	(130,549)	46,782	-
DWP	-	118,190	(164,190)	46,000	-
Humber Learning Consortium	-	87,887	(122,093)	34,206	-
North Lincolnshire Council	-	94,574	(182,930)	88,356	-
Other grants	-	93,305	(296,018)	210,098	7,385
	<u>-</u>	<u>477,723</u>	<u>(895,780)</u>	<u>425,442</u>	<u>7,385</u>
Unrestricted funds	<u>122,415</u>	<u>1,217,324</u>	<u>(669,789)</u>	<u>(425,442)</u>	<u>244,508</u>
Total funds	<u>122,415</u>	<u>1,695,047</u>	<u>(1,565,569)</u>	<u>-</u>	<u>251,893</u>

Restricted funds relate to grants receivable used for charitable purposes. The funding received from Ongo Homes was in respect of the Safer Streets Fund. This was originally from a grant received by Ongo Homes from Humberside OPCC acting on behalf of the Crown through the Home Office's Neighbourhood Crime Unit.

During the year the charity applied to the European Social Fund for grant funding for a project to support people into employment who have mental health issues, including older people, younger people and members of groups who may be disadvantaged. This project requires the charity to provide match funding over a 30 month period of £197,000. The charity has been notified that the application was successful and therefore this amount has been included as a designated fund.

Ongo Communities Limited
Notes forming part of the financial statements
for the year ended 31 March 2021

16 Analysis of net assets between funds

Fund balances at 31 March 2021 are represented by:

	Unrestricted funds	Restricted funds	Total funds
Debtors	6,644	84,314	90,958
Cash at bank and in hand	501,418	(33,480)	467,938
Creditors: amounts falling due within one year	(46,480)	(50,834)	(97,314)
	<u>461,582</u>	<u>-</u>	<u>461,582</u>

Comparative information in respect of the preceding period is as follows:

	Unrestricted funds	Restricted funds	Total funds
Debtors	26,704	58,079	84,783
Cash at bank and in hand	319,994	(40,204)	279,790
Creditors: amounts falling due within one year	(102,190)	(10,490)	(112,680)
	<u>244,508</u>	<u>7,385</u>	<u>251,893</u>

17 Related party disclosures

Ongo Homes Limited is the controlling party of Ongo Communities Limited. Ongo Homes Limited, a Community Benefit Society. Its accounts are available to the public at <https://www.ongo.co.uk/corporate-information/financial-statements/>

Ongo Homes Limited's primary purpose is to provide social housing in North Lincolnshire.

The ultimate controlling party, by virtue of its control of Ongo Homes Limited, is Ongo Partnership Limited, a company incorporated in England and Wales under registration number 08048224. Its consolidated accounts are available to the public from Companies House, Crown Way, Maindy, Cardiff, CF14 3UZ.

Ongo Partnership Limited's primary purpose is to oversee the strategic direction of and provide corporate services to its subsidiaries, allowing them to focus on delivery and enhancement of their core services.

Other than transactions between the group and other group companies, the directors do not consider that the company has any related party transactions

18 Operating leases

The company had minimum lease payables under non-cancellable operating leases as set out below:

	Land and buildings 2021	Land and buildings 2020
Not later than 1 year	8,941	8,766
Later than 1 year and not later than 5 years	17,882	26,298
	<u>26,823</u>	<u>35,064</u>