

Company Registration Number

05297597

**Orb Community Enterprise**

A Company Charity Limited by Guarantee  
Registered Charity Number 1112425

**TRUSTEES' REPORT AND FINANCIAL STATEMENTS**

for the year ended 31st March 2017

**Orb Community Enterprise**  
A Company Charity Limited by Guarantee

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## **Reference and Administrative Details**

**Charity Name** Orb Community Enterprise

**Charity's principle address** The Garage, Elephant and Castle Yard,  
Off High Street, Knaresborough  
North Yorkshire, HG5 0EQ

### **Trustees**

Rod Mawhinney - Chair  
Vivian Whitelaw - Treasurer  
Sue Vasey (appointed 14/12/16)  
Charlotte McEvoy (appointed 20/03/17)  
Lars Thompson (resigned 07/11/16)  
Lee Byers  
Fiona Morrison (Devenney)  
Rosalind Moffitt  
Louise Colley  
Matthew Oldfield

### **Company Secretary**

Mark Flood

### **Independent Examiner**

Zillah Hopps FMAAT  
White Rose Accounting,  
Cobdale Lane,  
York, YO42 1XD.

## **Structure, governance and management**

### **Governing document**

On 22<sup>nd</sup> September 2003 Orb was constituted as Charitable Company Limited by Guarantee.

Registered Charity number 1112425  
Companies House Number 5297597

### **Organisational structure**

The Board of Trustees of the charity, currently comprising 9 Trustees, meets approximately 6 times a year. On a day-to-day basis, management is delegated to Mark Flood Director who reports back to the Trustees.

In the year ending 31 March 2017 Orb employed 5 paid staff (3½ full time equivalents):  
Mark Flood – Director (37.5 hours)  
Leon Fijalkowski – Project Manager (37.5 hours)  
Andrew Fretwell – Studio Manager (24 hours)  
Jon Galley – Gardener Orb Green Garden Project (15 hours)  
Elizabeth Marshall – Administrator (15 hours)

Sessional Staff:  
Emma Baylin  
Helen Graham  
David Littler  
Sharon Carrick  
Rebecca Mears

These were supported by **47 trained** volunteers over the year.

### **Risk management**

Orb maintains a risk register and the Board of Trustees ensure that all major risks to which the charity is exposed are reviewed on at least an annual basis and that the systems, policies and procedures are in place to manage these risks.

### **Objects of the charity**

The objects of the Charity, as stated in the Constitution adopted in September 2003 are to 'promote mental health and well being amongst vulnerable people in Yorkshire by engaging individuals in multimedia and other meaningful activities with an emphasis on social inclusion, basic employment skills and other personal development and training opportunities'.

An annual work plan guides the work of the Orb staff team under the leadership of the Enterprise Director and Project Manager. Progress is monitored and reported to trustee meetings throughout the year. Orb Community Enterprise is now an established charity and social enterprise promoting Positive Mental Health and providing better life opportunities to people experiencing or at risk of the effects of poor mental health – isolation, lack of influence, lack of opportunity for self-development and difficulty accessing learning provision or employment. It does this through engaging individuals in creative and learning activity in a community focused environment, promoting increases in influence, confidence, self-esteem, skills, knowledge and greater opportunities to volunteer & work.

### **Quality Assurance**

Orb holds the Matrix Quality Standard Award (Identification Number C12297), an externally assessed quality management award for organisations providing information, advice and guidance. Having already held this for three years, Orb was reassessed in January 2016 and will now retain the Award until 2019.

Orb has also passed the North Yorkshire County Council Quality Assurance Framework and remains an Approved Provider to Health & Adult Services.

It also continues to be recognised by HRH the Duke of York's Community Initiative as 'deserving an Award for its excellent work in its own community' which it currently holds until the end of 2017.

## **Achievements and Performance during 2016/17**

2016/17 has been a strong year of consolidation for Orb. Financially, both underlying income and expenditure have proved stable despite continued economic uncertainty, an increase in service delivery and the need to introduce mandatory workplace pensions. The numbers of service users supported remained at an all time high of over 150 and the range of individuals supported and the breadth of contracts delivered continued the precedent set in the preceding years, featuring both statutory work with the local authority, independent grant funding and the introduction of a new three year Big Lottery funded project. This year also saw significant investment in external consultancy via a grant from the Social Investment Business which has helped Orb strengthen its position as a leading provider of mental health & well-being in Harrogate District and places the organisation in a strong position to grow and diversify over the coming years.

During 2016/17, the charity remained involved in three main areas of activity:

- Providing services for people vulnerable to poor mental health
- Promoting and supporting volunteering
- Supporting local voluntary and community organisations

### **Providing services for people vulnerable to poor mental health**

Overall 152 service users were supported to access 4101 sessions of activity, compared to 155 service users and 3398 sessions of activity in the previous year. This shows a strong consolidation of our service user base and highlights Orb's increased capacity to provide services and higher frequency of user engagement across a range of client group profiles.

- Our principle beneficiaries continue to be vulnerable people who, through suffering from severe and enduring mental ill health, find themselves excluded from participating in and contributing fully to the community either socially or economically. Referrals are received through Community Mental Health Teams and paid for via Individual Service Contracts from North Yorkshire County Council Health & Adult Services. The number of referrals is showing evidence of a gradual reduction in number and length of referrals (down from 47 individuals to 45 in the last year) as more stringent criteria are enforced by Health & adult Services in line with budget cuts. Funding from Lloyds Foundation for England & Wales is now however in place to ensure that Orb can continue to provide support to individuals being moved off statutory support and as a result overall numbers in this client group are increasing and accessing more support sessions.
- Orb also supports other vulnerable individuals at risk of poor mental health for whom our services and facilities are relevant and accessible through Personal Budget Payments from Health & Adult Services. These include individuals with Learning Disabilities, Autism Spectrum Disorders and Physically Limiting Conditions. The numbers accessing services via this route are also showing a slight reduction from 9 to 7 from last year as continued budgetary restraints impact on ability to pay for services. Again there is some evidence of people from this group moving over to other funded sessions when available.
- Orb also supports individuals experiencing poor mental health not currently receiving secondary health care interventions via 'Social Prescription' referrals from local GP surgeries. Numbers in this area continued to rise from 33 last year to 47 this year

with access funded by a combination of money from the Igen Trust, North Yorkshire County Council Innovations Fund and Lloyds Foundation for England & Wales. Sessions accessed by service users in all these first three groups included 1-1 and group sessions and included well-being support, volunteer training, music and singing groups, art groups, a garden group, a cookery group, film-making, digital photography and a range of IT support and a walking group.

- Orb has also continued to develop services to the broader community in line with the Prevention of Ill health agenda, providing support to those at risk of developing more severe mental ill-health and funded by North Yorkshire County Council's Innovation Fund, The Brelms Trust, and an ESF funded Community Grant (the latter with a focus on the unemployed and economically inactive members of our service user group). Numbers supported through these services were high with 52 people accessing Innovations funded sessions and 37 accessing the Community Grant funded sessions. This work included evening and weekend groups engaged in Natural Voice Singing, Arts & Crafts, Field-Recording & Gardening as well as a new cookery group.
- The year also saw the start of a new, Big Lottery/European Social Fund project – 'Action Towards Inclusion', a contract focused on helping the most vulnerable progress toward education and work. Whilst the project set up and staff training has started, actual service user delivery is only due to commence in the 2017/18 financial year. This work builds on the success of increased provision of Information, Advice and Guidance at Orb over the last year in line with its retention of the Matrix framework quality mark.
- 50 individuals unable to access or ineligible for appropriate funding but exhibiting poor mental health were also supported for 337 free sessions during the year, or around 7% of Orb's activity. This reflects a range of situations but particularly highlights the short term nature of much funding which only allows for time limited interventions where individuals are assessed as needing longer term support and the higher bar set by some funders which removes access to people who whilst diagnosed as having a mental health issue are not considered unwell enough to qualify for support.

### **In House/External & Collaborative Public Events**

Public events which provide opportunities for clients to celebrate their achievements, build bridges with the local community and de-stigmatise issues around mental health continue to play an increasing role in Orb's work. As well as in-house events, this year this also saw Orb continue the Well Good initiative promoting collaboration with other organisations around Yorkshire using creative activity to foster mental well-being.

- Well Good events included our own music festival 'Orblive@feva 2016' featuring acts from Chapel FM in Leeds, Tang Hall Smart in York and Hoot in Huddersfield as well as Orb performers. Orb members also participated in similar events organised in Leeds by Chapel FM including a live radio show and a music festival at Tang Hall Community Centre in York.
- The annual Christmas Party in December was also held at Orb featuring musicians and DJ's from the project
- Two Celebration Events took place at Orb to celebrate the work of the evening groups and offer the public an opportunity to see the work Orb gets up to

- Orb facilitated an Art Group and Performance at Harrogate Library for Mental Health Awareness week following on from their previous appearance there at World Mental Health Day the year before
- The Wednesday morning art group presented their fourth annual art exhibition at Harrogate Central Library

### **Consultations & Volunteering**

Clients are encouraged to contribute to the development of Orb and the wider mental health agenda through involvement in quarterly consultation meeting and supported volunteering. This year consultations included one that formally fed into the development of Orb's future development strategy and was conducted by an external consultant, the Ideas Mine, and also one that contributed to the development of the county wide Action Towards Inclusion programme and was conducted by Inspired Youth. Clients also continued to assist in the day to day running of the organisation, sharing their skills and knowledge with each other in a mentoring or volunteering capacity with an increasing number building the confidence to do this through taking a formal in house volunteering course.

### **Promotion of Services to Client Groups**

This year saw the launch of a brand new website designed by Moo Moo Sheep, a Harrogate based web design company, with a range of embedded social media, video content and increased compatibility with mobile devices. This was in addition to increased networking with other sector services to raise awareness of and accessibility to Orb for relevant user groups.

### **Promoting and supporting volunteering**

Orb continues to run a dedicated and inclusive Volunteering Programme. This is accessible both to clients as part of their progression and to members of the wider community wishing to participate in the organisation's work. It includes full training focusing on volunteering skills and maintaining good mental health in the work-place and encourages the sharing of skills within the community. In addition to clients involved in volunteering, 47 members of the public offered nearly 2600 hours of volunteering during the year assisting in all aspects of the charity's work.

### **Supporting local voluntary and community organisations**

#### **Events**

Orb provides sound and lighting support for a wide range of community events many of which are now regular bookings. In 2016/17 this included:

Knaresborough Spring & Christmas Fairs, two performances by Interact (a local inclusive theatre company), the Knaresborough Lions Bed Race, Remembrance Sunday Service, the Volunteering Oscars at the Swan Hotel Harrogate, Knaresborough Silver Band Christmas Concert, the Mayor of Knaresborough's inauguration ceremony, the Mayor of Knaresborough's charity Garden Party and Quiz Night, the Knaresborough Christmas Lights Bright Night festival, and sound and lighting for the local Papa T Festival in aid of charity. Equipment was also provided for other events held by local churches and other organisations.

We continue to support the Knaresborough Festival of Entertainment and Visual Arts on top of our annual OrbLive@feva Wellgood Showcase with musicians from Orb and projects across Yorkshire performing at Orb. The Orb performance space was also utilised as the venue for three concerts organised by local organisations.

We have ensured that Orb and its members are represented at health and wellbeing forums, conferences, events and consultations in Harrogate, Leeds and across the district. Demand for and access to the Orb Equipment and Studio Resource has remained at a very similar level as 2015/16.

### **Students**

Over the year Orb again supported a number of students to access work placements. This included pupils from local secondary schools including King James High School Knaresborough, Boroughbridge High School and students from the Leeds Beckett University Music in the Community course (for the seventh consecutive year) and a final year trainee Occupational Therapist from York Saint John's University. These students very successfully worked with service users on a wide variety of projects and helped Orb develop its own practice and range of services.

### **Overview**

2016-17 has been another strong year during which we have:

- Maintained our level of support to our core clients experiencing Severe and Enduring Mental Illness, despite continued reductions in statutory funded support
- Maintained our ability to support clients with personal budgets
- Continued and expanded our work with the local Clinical Commissioning Group and GP surgeries to offer support via 'Social Prescription' to those falling through gaps in statutory support and struggling to access services due to inadequate funding by tying this in with North Yorkshire County Council's Living Well Teams
- Continued and expanded services to support the Prevention of Ill Health agenda by providing services aimed at maintaining mental well-being among the broader community and avoiding the need for more costly secondary interventions
- Strengthened our support to those clients who are economically inactive or unemployed by increasing our Information, Advice and Guidance support and developing a new and funded work-stream focusing on supporting people into education and employment
- Undertaken key consultation work that has identified strengths and potential threats and helped us put together a strong plan for stability and growth
- Strengthened key relationships with key statutory bodies such as North Yorkshire County Council, Harrogate & Rural District Clinical Commissioning Group, GP Surgeries and the Community Mental Health Teams to ensure Orb's work fits in with and influences the broader health care picture and local strategic agenda
- Strengthened links with Third Sector Infrastructure organisations such as Your Consortium and Harrogate & Ripon Centre for Voluntary Services to help develop good practice locally and be part of a coherent and effective sector and started to forge new ones with new players such as Community First Yorkshire
- Continued to develop and test Impact Measurement and Outcomes Assessment procedures allowing us to better support and evidence client progression

- Developed links with like-minded organisations around Yorkshire allowing us to share knowledge, facilities and experience and wider opportunities to our clients.

### **Service Review**

An additional impact report will be compiled highlighting the successful outcomes achieved by the organisation as a whole over the past financial year as well as individual project reports to the Igen Trust covering the Social Prescribing project, to Lloyds Foundation for the work relating to support of those with severe and enduring mental ill-health transitioning back into the community and to Your Consortium/North Yorkshire County Council covering the Ill-Health Prevention work undertaken.

Total Income increased from £135,709 in 2105/16 to £163,999 in 2016/17. Our expenditure also increased in this period from £125,219, to £163,119. The increase in both areas was principally as a result of a grant for consultancy and the underlying cost of service delivery remained in line with the previous year. Finances remained positive with a small annual operating surplus and operational reserves close to the organisation's recommended reserves policy.

Feedback continues to confirm that the focus of Orb remains appropriate to the needs of those individuals we support with very positive comments from the GP's, mental health professionals and service users attending Orb and the organisations we are working in partnership with.

### **Principal funding sources**

- North Yorkshire County Council (NYCC) Health & Adult Services Individual Service Contracts for day services to those suffering severe and enduring mental ill-health (£50,272)
- Personal Payments (funded individually or by NYCC Individual Health Care budgets (£7,172)
- NYCC Your Consortium administered Innovations Grants to support Ill-Health Prevention (£10,564)
- The Igen Trust to develop 'Social Prescription' services to GP referrals (£12,000)
- The Lloyds Foundation for England & Wales to support those suffering from severe and enduring mental ill health to transition from mental health services back into the community (£20,000)
- The Social Investment Business for consultancy around investment readiness and organisational development (£25,895)
- Other smaller grants from Harrogate Borough Council, the North Yorkshire County Councillor's fund and the Brelms Trust CIO
- Orb also makes a small amount through its work as a social enterprise delivering sound and lighting support to local charities, schools and community organisations and through donations from organisations

We are also extremely grateful to all organisations and individuals who have provided us donations over this period totalling a not insignificant £5,623.

## **Future Plans**

Having spent a number of years diversifying the funding base, developing the breadth and quality service provision and building its reputation and profile, Orb has now undertaken significant work developing its plans for the future, both internally, in conjunction with key statutory and third sector partners and with the targeted consultancy support. This work has identified the need for Orb to scale up its delivery to support a larger and broader demographic over a wider geography. This is driven both by a changing funding landscape in which there is an existential threat to smaller organisations and also by a belief in and commitment to delivering our work to those most in need of support. Orb's future plans therefore include:

- Developing a board and staff team with the skills and knowledge to deliver services at a regional as well as local level
- Developing the statutory and third sector partnerships that will make this possible including the potential for shared funding and service delivery
- Developing outcomes, data measurement tools and quality assurance approaches that are scalable and can be used across multiple sites and organisations
- To secure and expand our core work with the Community Mental Health Teams as an Approved Provider with NYCC HAS
- To further develop our ability to provide services to appropriate clients with individual budgets and explore the appropriacy of paid-for services when relevant
- To develop our capacity to support older people, particularly those at risk from conditions such as dementia and those who care for them
- To continue to expand and develop links with Clinical Commissioning Groups and local GP surgeries by offering increased support of clients through 'Social Prescription'
- To continue and develop work toward the Prevention of Ill-Health agenda
- To develop work helping people transition from CMHT support back into the community

## **Public benefit**

The Trustees confirm that they have complied with their duty to have due regard to the guidance on public benefit published by the Charity Commission in exercising their powers and duties. The Trustees consider that all the activities of Orb Community Enterprise are carried out for the public benefit.

This report has been prepared in accordance with the Statement of Recommended Practice: Accounting and Reporting by Charities (issued in March 2005).

Approved by the Board of Trustees and signed on its behalf by:

.....  
Sue Vasey  
(Chair)  
Date.....

.....  
Mark Flood  
(Company Secretary)

## STATEMENT OF TRUSTEES' RESPONSIBILITIES

The trustees are responsible for preparing the Trustees' Annual Report and the financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

The law applicable to charities in England & Wales requires the trustees to prepare financial statements for each financial year which give a true and fair view of the state of affairs of the charity and of the incoming resources and application of resources 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;
- observe the methods and principles in the Charities SORP;
- make judgements and estimates that are reasonable and prudent;
- state whether applicable 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 operation.

The trustees are responsible for keeping proper accounting records that 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 Charities Act 2011, the Charity (Accounts and Reports) Regulations 2008 and the provisions of the trust deed. 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.

The trustees are responsible for the maintenance and integrity of the charity and financial information included on the charity's website. Legislation in the United Kingdom governing the preparation and dissemination of financial statements may differ from legislation in other jurisdictions.

**Orb Community Enterprise**  
**Independent Examiner's report to the trustees.**

The charity's trustees (who are also directors of the company for the purposes of company law) are responsible for the preparation of the accounts. The charity's trustees consider that an audit is not required for this year under section 144 of the Charities Act 2011 (the Charities Act) and that an independent examination is needed.

It is my responsibility to:

- examine the accounts under section 145 of the Charities Act,
- to follow the procedures laid down in the general Directions given by the Charity Commission (under section 145(5)(b) of the Charities Act, and
- to state whether particular matters have come to my attention.

**Basis of independent examiner's statement**

My examination was carried out in accordance with general Directions given by the Charity Commission. An examination includes a review of the accounting records kept by the charity and a comparison of the accounts presented with those records. It also includes consideration of any unusual items or disclosures in the accounts, and seeking explanations from the trustees concerning any such matters. The procedures undertaken do not provide all the evidence that would be required in an audit, and consequently no opinion is given as to whether the accounts present a 'true and fair' view and the report is limited to those matters set out in the statement below

**Independent examiner's statement**

In connection with my examination, no matter has come to my attention

1. which gives me reasonable cause to believe that in, any material respect, the requirements:
  - to keep accounting records in accordance with section 386 of the Companies Act 2006 and section 130 of the Charities Act; and
  - to prepare accounts which accord with the accounting records and comply with the accounting requirements of section 396 of the Companies Act 2006 and with the Charities Act have not been met; or
2. to which, in my opinion, attention should be drawn in order to enable a proper understanding of the accounts to be reached.

Zillah Hopps FMAAT  
White Rose Accounting  
13th October 2017

**Orb Community Enterprise  
Statement of Financial Activities  
for the year ended 31st March 2017**

Note	Unrestricted Funds			Total Funds 2017 £	Total Funds 2016 £
	Funds 2017 £	Restricted Funds 2017 £	Total Funds 2017 £		
<b>Incoming Resources</b>	2				
From generated funds:					
Donations and grants	72,749	89,185	161,935	131,881	
Activities for generating funds	1,783	-	1,783	3,815	
Investment income	281	-	281	13	
<b>Total incoming resources</b>	<b>74,814</b>	<b>89,185</b>	<b>163,999</b>	<b>135,709</b>	
<b>Resources Expended</b>	3				
Investment costs	-	-	-	41	
Charitable activities	74,049	88,597	162,646	124,817	
Governance costs	473	-	473	360	
<b>Total Resources Expended</b>	<b>74,522</b>	<b>88,597</b>	<b>163,119</b>	<b>125,219</b>	
<b>Net incoming/(outgoing) resources before transfers</b>	<b>292</b>	<b>588</b>	<b>880</b>	<b>10,490</b>	
<b>Gross transfers between funds</b>	<b>120</b>	<b>(120)</b>	<b>-</b>	<b>-</b>	
<b>Net incoming/(outgoing) resources before other recognised gains/(losses)</b>	<b>412</b>	<b>468</b>	<b>880</b>	<b>10,490</b>	
<b>Other recognised gains/(losses)</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	
<b>Net movement in funds</b>	<b>412</b>	<b>468</b>	<b>880</b>	<b>10,490</b>	
<b>Net income/(expenditure) for the year</b>	<b>412</b>	<b>468</b>	<b>880</b>	<b>10,490</b>	
Total funds brought forward	32,007	15,000	47,007	36,517	
<b>Total funds carried forward</b>	<b>32,419</b>	<b>15,468</b>	<b>47,887</b>	<b>47,007</b>	

**Orb Community Enterprise  
Balance Sheet  
as at 31st March 2017**

	Notes	2017 £	2016 £
<b>Fixed Assets</b>			
Tangible assets	4	12,217	14,219
<b>Current assets</b>			
Cash at bank and in hand		29,844	29,491
Debtors and prepayments	5	<u>8,566</u>	<u>4,056</u>
		38,410	33,547
<b>Current liabilities</b>			
Creditors and accruals	6	<u>2,741</u>	<u>759</u>
		2,741	759
<b>Net current assets</b>		35,670	32,788
<b>Total assets less current liabilities</b>		47,887	47,007
<b>Net assets</b>		<u><u>47,887</u></u>	<u><u>47,007</u></u>
<b>Represented by Funds</b>			
Unrestricted		32,419	32,007
Restricted		<u>15,468</u>	<u>15,000</u>
		<u><u>47,887</u></u>	<u><u>47,007</u></u>

The Trustees are satisfied that the company is entitled to exemption from the provisions of the Companies Act 2006 (the Act) relating to the audit of the financial statements for the year by virtue of section 477, and that no member or members have requested an audit pursuant to section 476 of the Act.

The directors (Trustees) acknowledge their responsibilities for:

- i) ensuring the company keeps accounting records which comply with Sections 386 and 387 of the Companies Act 2006; and
- ii) preparing financial statements which give a true and fair view of the state of affairs of the company at the end of each financial year and of its profit and loss for each financial year in accordance with the requirements of Sections 394 and 395 and which otherwise comply with the requirements of the Companies Act 2006 relating to financial statements, so far as applicable to the company.

The financial statements have been prepared in accordance with the special provisions of Part 15 of the Companies Act 2006 relating to small companies and with the Financial Reporting Standards for Smaller Entities (effective April 2008).

The financial statements were approved by the Trustees and signed on their behalf by:

Sue Vasey  
(Chair)

Mark Flood  
(Company Secretary)

date.....

date.....

**Orb Community Enterprise**  
**Notes to the accounts**  
**for the year ended 31st March 2016**

**1. Accounting Policies**

**Basis of Preparation**

The financial statements have been prepared in accordance with the Companies Act 2006, applicable accounting standards, and with the Statement of Recommended Practice (SORP) issued in March 2005.

**Legal Status**

The charity is a company limited by guarantee and has no share capital. The liability of each member in the event of winding up is limited to £1. Its directors are its trustees and vice versa.

**Funds Structure**

Restricted funds are those subject to restrictions on their expenditure imposed by the donor or grantor  
Unrestricted funds are available for use at the discretion of the trustees in furtherance of the general objectives of the charity.

**Incoming Resources**

All incoming resources, including gifts in kind, are recognised gross when they are capable of measurement with reasonable accuracy and when receivable in accordance with any funding agreement.

**Donated Services and Facilities**

These are only included in incoming resources (with an equivalent amount in resources expended) where the benefit to the charity is reasonably quantifiable, measurable and material. The value placed on these resources is the estimated value to the charity of the service or facility received.

**Volunteer Help**

The value of any voluntary help received is not included in the accounts but is described in the Trustees' Annual Report.

**Resources Expended**

Resources expended are included in the Statement of Financial Activities on an accruals basis.

**Liability Recognition**

Liabilities are recognised as soon as there is a legal or constructive obligation committing the charity to pay out resources

**Governance Costs**

Governance costs include costs of the preparation and examination of statutory accounts, the costs of trustee meetings and cost of any legal advice to trustees on governance or constitutional matters.

**Depreciation**

Tangible fixed assets are capitalised if they can be used for more than one year and cost at least £100. They are valued at cost or, if gifted, at the value to the charity on receipt, less depreciation. Depreciation is provided at rates to write off the cost less estimated residual value of each asset over its expected useful life as follows:

Fixtures, fittings and equipment	-	25% reducing balance
Media training and equipment	-	25% reducing balance

2. Incoming Resources	Unrestricted	Restricted	Total Funds 2017 £	Total Funds 2016 £
	Funds	Funds		
	2017 £	2017 £		
Donations	5,623	-	5,623	4,009
Personal payments	7,172	-	7,172	7,342
Individual service contracts (NYCC)	50,272	-	50,272	40,760
<b>Grants</b>				
Your Consortium	-	-	-	2,505
Liz & Terry Brammall	-	-	-	15,000
Social Investment Business	-	25,895	25,895	2,500
Community Grant	-	9,622	9,622	-
The Belms Trust CIO	-	2,100	2,100	-
Igen	-	12,000	12,000	20,072
NYCC Innovations Funds	-	10,564	10,564	15,416
NYCC Councillor grant	-	2,000	2,000	1,200
Harrogate Borough Council	7,000	-	7,000	2,077
Building Better Opportunities	-	7,004	7,004	1,000
Lloyds Foundation	-	20,000	20,000	20,000
General sales and fees	2,683	-	2,683	-
	<u>72,749</u>	<u>89,185</u>	<u>161,935</u>	<u>131,881</u>
<b>Activities for Generating Funds</b>				
Social Enterprise Studio Hire & Events fees	1,783	-	1,783	3,815
	<u>1,783</u>	<u>-</u>	<u>1,783</u>	<u>3,815</u>
<b>Investment Income</b>				
Bank Interest	281	-	281	13
	<u>281</u>	<u>-</u>	<u>281</u>	<u>13</u>
<b>Total Incoming Resources</b>	<u>74,814</u>	<u>89,185</u>	<u>163,999</u>	<u>135,709</u>

3. Resources Expended	Unrestricted	Restricted	Total Funds 2017 £	Total Funds 2016 £
	Funds	Funds		
	2017 £	2017 £		
<b>Investment costs</b>				
Bank charges and interest	-	-	-	41
	<u>-</u>	<u>-</u>	<u>-</u>	<u>41</u>
<b>Charitable Activities</b>				
Wages, salaries and pensions	44,248	50,834	95,082	83,995
Payroll charges	231	-	231	-
Rent, rates and insurance	10,079	3,574	13,653	12,907
Light and heat	2,397	852	3,249	2,274
Telephone	370	70	440	552
Subscriptions and Licences	297	-	297	2,453
Insurance	1,035	-	1,035	990
Office expenses/Print post and stationery	1,480	467	1,946	1,723
Repairs and renewals	200	1,690	1,889	335
Sessional fees	5,363	3,928	9,291	11,585
Advertising	267	312	579	1,020
DBS checks	-	-	-	72
Travel and subsistence	1,480	-	1,480	843
Consumables	1,970	241	2,210	960
Consultancy fees	360	26,270	26,630	-
Training	200	360	560	370
Depreciation	4,072	-	4,072	4,739
	<u>74,049</u>	<u>88,597</u>	<u>162,646</u>	<u>124,817</u>
<b>Governance costs</b>				
Independent Examiner's Fee	360	-	360	360
HMRC late filing penalty	100	-	100	-
Statutory Filing fee	13	-	13	-
	<u>473</u>	<u>-</u>	<u>473</u>	<u>360</u>
<b>Total Resources Expended</b>	<u>74,522</u>	<u>88,597</u>	<u>163,119</u>	<u>125,219</u>

#### 4. Tangible fixed assets and depreciation.

	Fixtures, fittings and equipment £	Media Training & Equipment £	Total £
<b>Cost</b>			
Balance b/fwd	13,282	45,101	58,383
Additions	400	1,670	2,070
As at 31st March 2017	<u>13,682</u>	<u>46,771</u>	<u>60,453</u>
<b>Depreciation</b>			
Balance b/fwd	8,877	35,287	44,164
Charge for the year	1,201	2,871	4,072
As at 31st March 2017	<u>10,078</u>	<u>38,158</u>	<u>48,236</u>
<b>Net book value</b>			
As at 31st March 2016	<u>4,405</u>	<u>9,814</u>	<u>14,219</u>
As at 31st March 2017	<u>3,604</u>	<u>8,613</u>	<u>12,217</u>

#### 5. Debtors and Prepayments

	2017 £	2016 £
Analysis of debtors falling due within one year		
Trade debtors	-	-
Salaries	2	
Accrued income	8,277	2,187
Prepayments	287	162
	<u>8,566</u>	<u>2,349</u>

#### 6. Creditors and accruals

	2017 £	2016 £
Analysis of creditors falling due within one year		
HMRC	1,804	5,255
Independent Examination	360	360
Salaries		259
Trade Creditors	577	190
	<u>2,741</u>	<u>6,064</u>

#### 7. Staff costs and emoluments

	2017 £	2016 £
Gross salaries	88,830	77,030
Employer's National Insurance	4,035	6,416
Employer's pension contributions	2,217	-
	<u>95,082</u>	<u>83,445</u>
Average number of employees (full time equivalent)	3½	3
No employees received remuneration in excess of £60,000		

## 8. Analysis of funds

### 8.1 Funds held.

Fund name	Type	Purpose and restrictions
Harrogate Borough Council	Unrestricted	contribution to core costs
Igen	Restricted	to deliver GP referral project
NYCC Innovations Funds	Restricted	to deliver ill-health prevention project
Social Investment Business	Restricted	to fund external investment readiness consultancy
Building Better Opportunities	Restricted	to fund keyworker support for unemployed vulnerable adults
NYCC Councillor grant	Restricted	to fund premises improvements
The Brelms Trust CIO	Restricted	to delivery well-being focused gardening/cookery project
Community Grant	Restricted	to fund skill development sessions for unemployed vulnerable adults
Lloyds Foundation	Restricted	funding management costs for providing longer-term support to CMHT referrals

### 8.2 Movement of major funds

Fund name	Balance b/fwd	Incoming resources	Outgoing resources	Transfers	Balance c/fwd
<b>Unrestricted funds</b>					
Harrogate Borough Council		7,000	6,834	(166)	(0)
General unrestricted funds	32,007	67,814	67,688	286	32,419
	<u>32,007</u>	<u>74,814</u>	<u>74,522</u>	<u>120</u>	<u>32,419</u>
<b>Restricted funds</b>					
Igen	-	12,000	12,216	-	(216)
NYCC Innovations Funds	-	10,564	10,564	-	-
Social Investment Business	-	25,895	25,895	-	-
Building Better Opportunities	-	7,004	6,200	(120)	684
NYCC Councillor grant	-	2,000	2,000	-	-
The Brelms Trust CIO	-	2,100	2,100	-	-
Community Grant	-	9,622	9,622	-	-
Lloyds Foundation	15,000	20,000	20,000	-	15,000
	<u>15,000</u>	<u>89,185</u>	<u>88,597</u>	<u>(120)</u>	<u>15,468</u>
<b>Total Funds</b>	<b>47,007</b>	<b>163,999</b>	<b>163,119</b>	<b>-</b>	<b>47,887</b>

### 9. Net assets between funds

	Unrestricted Funds 2017 £	Restricted Funds 2017 £	Total Funds 2017 £
Fixed assets	12,217	-	12,217
Current assets	22,942	15,468	38,410
Current liabilities	(2,741)	-	(2,741)
	<u>32,419</u>	<u>15,468</u>	<u>47,887</u>