CHARITY COMMISSION FOR ENGLAND AND WALES

| Hambleton Community Action | | | Charity No | 1164895 |
|---|---|---|---|---|
| Annual accounts for the period | | | | |
| Period start date | 01/04/2021 | To | Period end date | 31/03/2022 |

## Section A Statement of financial activities

| Recommended categories by activity | Guidance Note | Unrestricted funds £ F01 | Restricted income funds £ F02 | Designated funds £ F03 | Total funds £ F04 | Prior year funds £ F05 |
|---|---|---|---|---|---|---|
| **Incoming resources (Note 3)** | | | | | | |
| **Income and endowments from:** | | | | | | |
| Donations and legacies | S01 | 13,777 | - | - | 13,777 | 263,867 |
| Charitable activities | S02 | 112,715 | 104,141 | - | 216,856 | 191,354 |
| Other trading activities | S03 | 5,230 | - | - | 5,230 | 5,994 |
| Investments | S04 | 2,868 | - | - | 2,868 | 2,892 |
| Separate material item of income | | - | - | - | - | - |
| Other | S06 | - | - | - | - | - |
| ***Total*** | S07 | 134,590 | 104,141 | - | 238,731 | 464,107 |
| **Resources expended (Note 6)** | | | | | | |
| **Expenditure on:** | | | | | | |
| Charitable activities | S09 | 133,758 | 104,141 | 31,322 | 269,221 | 207,101 |
| ***Total*** | S12 | 133,758 | 104,141 | 31,322 | 269,221 | 207,101 |
| **Net income/(expenditure) before investment gains/(losses)** | S13 | 832 | - | - 31,322 | (30,490) | 257,006 |
| Net gains/(losses) on investments | S14 | - | - | - | 0 | |
| **Net income/(expenditure)** | S15 | 832 | - | - 31,322 | (30,490) | 257,006 |
| **Extraordinary items** | S16 | - | - | - | 0 | |
| **Transfers between funds** | S17 | - 9,782 | | 9,782 | 0 | - |
| **Other recognised gains/(losses):** | | | | | | |
| Gains and losses on revaluation of fixed assets for the charity's own use | S18 | - | - | - | - | - |
| Other gains/(losses) | S19 | - | - | - | - | - |
| ***Net movement in funds*** | S20 | (8,950) | - | - 21,540 | (30,490) | 257,006 |
| ***Reconciliation of funds:*** | | | | | | |
| Total funds brought forward | S21 | 152,065 | - | 260,000 | 412,065 | 155,059 |
| ***Total funds carried forward*** | S22 | 143,115 | - | 238,460 | 381,575 | 412,065 |

## Section B Balance sheet

| | Guidance Notes | Unrestricted funds £ | Restricted income funds £ | Designated Funds £ | Total this year £ | Total last year £ |
|---|---|---|---|---|---|---|
| | | F01 | F02 | F03 | F04 | F05 |
| **Fixed assets** | | | | | | |
| Tangible assets (Note 14) | B02 | 288 | - | - | 288 | 576 |
| *Total fixed assets* | B05 | 288 | - | - | 288 | 576 |
| **Current assets** | | | | | | |
| Debtors (Note 19) | B07 | 14,686 | 5,000 | - | 19,686 | 8,592 |
| Cash at bank and in hand (Note 24) | B09 | 133,981 | 10,458 | 238,460 | 382,899 | 439,009 |
| *Total current assets* | B10 | 148,667 | 15,458 | 238,460 | 402,585 | 447,601 |
| Creditors: amounts falling due within one year (Note 20) | B11 | 5,840 | 15,458 | - | 21,298 | 36,112 |
| *Net current assets/(liabilities)* | B12 | 142,827 | - | 238,460 | 381,287 | 411,489 |
| *Total assets less current liabilities* | B13 | 143,115 | - | 238,460 | 381,575 | 412,065 |
| Creditors: amounts falling due after one year (Note 20) | B14 | - | - | - | - | - |
| Provisions for liabilities | B15 | - | - | - | - | - |
| *Total net assets or liabilities* | B16 | 143,115 | - | 238,460 | 381,575 | 412,065 |
| **Funds of the Charity** | | | | | | |
| Designated funds (Note 27) | B17 | | | 238,460 | 238,460 | 260,000 |
| Restricted income funds (Note 27) | B18 | | - | | - | - |
| Unrestricted funds | B19 | 143,115 | | | 143,115 | 152,065 |
| Revaluation reserve | B20 | | | | | |
| *Total funds* | B21 | 143,115 | - | 238,460 | 381,575 | 412,065 |

Signed by one or two trustees on behalf of all the trustees

| Signature | Print Name | Date of approval dd/mm/yyyy |
|---|---|---|
| | M D HARVEY | 02/12/2022. |
| | S HADWIN | 7/12/2022. |

## Section C Notes to the accounts

### Note 1 Basis of preparation

***This section should be completed by all charities .***

### 1.1 Basis of accounting

These accounts have been prepared under the historical cost convention with items recognised at cost or transaction value unless otherwise stated in the relevant note(s) to these accounts.

The accounts have been prepared in accordance with:

| | | |
|---|---|---|
| • and with* | ✓ | the Statement of Recommended Practice: Accounting and Reporting by Charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) issued on 16 July 2014 |
| • and with* | ✓ | the Financial Reporting Standard applicable in the United Kingdom and Republic of Ireland (FRS 102) |

• and with the Charities Act 2011.

| | |
|---|---|
| The charity constitutes a public benefit entity as defined by FRS 102. | Yes |

### 1.2 Going concern

***If there are material uncertainties related to events or conditions that cast significant doubt on the charity's ability to continue as a going concern, please provide the following details or state "Not applicable", if appropriate:***

| | |
|---|---|
| An explanation as to those factors that support the conclusion that the charity is a going concern; | ***Not Applicable*** |
| Disclosure of any uncertainties that make the going concern assumption doubtful; | ***Not Applicable*** |
| Where accounts are not prepared on a going concern basis, please disclose this fact together with the basis on which the trustees prepared the accounts and the reason why the charity is not regarded as a going concern. | ***Not Applicable*** |

### 1.3 Change of accounting policy

The accounts present a true and fair view and the accounting policies adopted are those outlined in note { }.

| | |
|---|---|
| Yes | ✓ |
| No | |

***Please disclose:***

| | |
|---|---|
| ***(i) the nature of the change in accounting policy;*** | |
| ***(ii) the reasons why applying the new accounting policy provides more reliable and more relevant information; and*** | |

| | |
|---|---|
| ***(iii) the amount of the adjustment for each line affected in the current period, each prior period presented and the aggregate amount of the adjustment relating to periods before those presented, 3.44 FRS 102 SORP.*** | |

### 1.4 Changes to accounting estimates

No changes to accounting estimates have occurred in the reporting period (3.46 FRS 102 SORP).

| | | |
|---|---|---|
| Yes | | |
| No | ✓ | |

***Please disclose:***

| | |
|---|---|
| ***(i) the nature of any changes;*** | ***Not Applicable*** |
| ***(ii) the effect of the change on income and expense or assets and liabilities for the current period; and*** | ***Not Applicable*** |
| ***(iii) where practicable, the effect of the change in one or more future periods.*** | ***Not Applicable*** |

### 1.5 Material prior year errors

No material prior year error have been identified in the reporting period (3.47 FRS 102 SORP).

| | | |
|---|---|---|
| Yes | ✓ | |
| No | ✓ | |

***Please disclose:***

| | |
|---|---|
| ***(i) the nature of the prior period error;*** | ***Not Applicable*** |
| ***(ii) for each prior period presented in the accounts, the amount of the correction for each account line item affected; and*** | ***Not Applicable*** |
| ***(iii) the amount of the correction at the beginning of the earliest prior period presented in the accounts.*** | ***Not Applicable*** |

**Note 2** **Accounting policies**

*Please complete this note when first reporting under FRS2102. Section 35 of FRS102, requires 3 reconciliations to be presented, if all are applicable.*

## 2.1 RECONCILIATION WITH PREVIOUS GENERALLY ACCEPTED ACCOUNTING PRACTICE

| | |
|---|---|
| **Please provide a description of the nature of each change in accounting policy** | **Not Applicable** |

***Reconcilation of funds per previous GAAP to funds determined under FRS 102***

| | Start of period £ | End of period £ |
|---|---|---|
| **Fund balances as previously stated** | | |
| ***Adjustments:*** | - | - |
| **Fund balance as restated** | - | - |

***Reconcilation of net income/(net expenditure) per previous GAAP to net income/(net expenditure) under FRS 102***

| | End of £ |
|---|---|
| **Net income/(expenditure) as previously stated** | |
| ***Adjustments:*** | - |
| **Previous period net income/(expenditure) as restated** | |

## Note 2 Accounting policies

## 2.2 INCOME

*This standard list of accounting policies has been applied by the charity except for those ticked "No" or "N/a". Where a different or additional policy has been adopted then this is detailed in the box below.*

| | | Yes | No | N/a |
|---|---|---|---|---|
| **Recognition of income** | These are included in the Statement of Financial Activities (SoFA) when:<br>• the charity becomes entitled to the resources;<br>• it is more likely than not that the trustees will receive the resources; and<br>• the monetary value can be measured with sufficient reliability. | ✓ | | |
| **Offsetting** | There has been no offsetting of assets and liabilities, or income and expenses, unless required or permitted by the FRS 102 SORP or FRS 102. | | | ✓ |
| **Grants and donations** | Grants and donations are only included in the SoFA when the general income recognition criteria are met (5.10 to 5.12 FRS102 SORP). | ✓ | | |
| | In the case of performance related grants, income must only be recognised to the extent that the charity has provided the specified goods or services as entitlement to the grant only occurs when the performance related conditions are met (5.16 FRS 102 SORP). | ✓ | | |
| **Legacies** | Legacies are included in the SOFA when receipt is probable, that is, when there has been grant of probate, the executors have established that there are sufficient assets in the estate and any conditions attached to the legacy are either within the control of the charity or have been met. | | | ✓ |
| **Government grants** | The charity has received government grants in the reporting period | ✓ | | |
| **Tax reclaims on donations and gifts** | Gift Aid receivable is included in income when there is a valid declaration from the donor. Any Gift Aid amount recovered on a donation is considered to be part of that gift and is treated as an addition to the same fund as the initial donation unless the donor or the terms of the appeal have specified otherwise. | ✓ | | |
| **Contractual income and performance related grants** | This is only included in the SoFA once the charity has provided the related goods or services or met the performance related conditions. | | | ✓ |
| **Donated goods** | Donated goods are measured at fair value (the amount for which the asset could be exchanged) unless impractical to do so. | ✓ | | |
| | The cost of any stock of goods donated for distribution to beneficiaries is deemed to be the fair value of those gifts at the time of their receipt and they are recognised on receipt. In the reporting period in which the stocks are distributed, they are recognised as an expense at the carrying amount of the stocks at distribution. | | | ✓ |
| | Donated goods for resale are measured at fair value on initial recognition, which is the expected proceeds from sale less the expected costs of sale, and recognised in 'Income from other trading activities' with the corresponding stock recognised in the balance sheet. On its sale the value of stock is charged against 'Income from other trading activities' and the proceeds from sale are also recognised as 'Income from other trading activities'. | | | ✓ |
| | Goods donated for on-going use by the charity are recognised as tangible fixed assets and included in the SoFA as incoming resources when receivable. | ✓ | | |
| | Gifts in kind for use by the charity are included in the SoFA as income from donations when receivable. | ✓ | | |
| **Donated services and facilities** | Donated services and facilities are included in the SOFA when received at the value of the gift to the charity provided the value of the gift can be measured reliably. | ✓ | | |
| | Donated services and facilities that are consumed immediately are recognised as income with an equivalent amount recognised as an expense under the appropriate heading in the SOFA. | ✓ | | |
| **Support costs** | The charity has incurred expenditure on support costs. | ✓ | | |
| | The value of any voluntary help received is not included in the accounts but is | Yes | No | N/a |

| | | Yes | No | N/a |
|---|---|---|---|---|
| **Volunteer help** | The value of any voluntary help received is not included in the accounts but is described in the trustees' annual report. | ✓ | | |
| **Income from interest, royalties and dividends** | This is included in the accounts when receipt is probable and the amount receivable can be measured reliably. | ✓ | | |
| **Income from membership subscriptions** | Membership subscriptions received in the nature of a gift are recognised in Donations and Legacies. | ✓ | | |
| | Membership subscriptions which gives a member the right to buy services or other benefits are recognised as income earned from the provision of goods and services as income from charitable activities. | ✓ | | |
| **Settlement of insurance claims** | Insurance claims are only included in the SoFA when the general income recognition criteria are met (5.10 to 5.12 FRS102 SORP) and are included as an item of other income in the SoFA. | ✓ | | |
| **Investment gains and losses** | This includes any realised or unrealised gains or losses on the sale of investments and any gain or loss resulting from revaluing investments to market value at the end of the year. | | | ✓ |

## 2.3 EXPENDITURE AND LIABILITIES

| | | Yes | No | N/a |
|---|---|---|---|---|
| **Liability recognition** | Liabilities are recognised where it is more likely than not that there is a legal or constructive obligation committing the charity to pay out resources and the amount of the obligation can be measured with reasonable certainty. | ✓ | | |
| **Governance and support costs** | Support costs have been allocated between governance costs and other support. Governance costs comprise all costs involving public accountability of the charity and its compliance with regulation and good practice. | ✓ | | |
| | Support costs include central functions and have been allocated to activity cost categories on a basis consistent with the use of resources, eg allocating property costs by floor areas, or per capita, staff costs by the time spent and other costs by their usage. | ✓ | | |
| **Grants with performance conditions** | Where the charity gives a grant with conditions for its payment being a specific level of service or output to be provided, such grants are only recognised in the SoFA once the recipient of the grant has provided the specified service or output. | ✓ | | |
| **Grants payable without performance conditions** | Where there are no conditions attaching to the grant that enables the donor charity to realistically avoid the commitment, a liability for the full funding obligation must be recognised. | ✓ | | |
| **Redundancy cost** | The charity made no redundancy payments during the reporting period. | ✓ | | |
| **Deferred Income** | No material item of deferred income has been included in the accounts. | | ✓ | |
| **Creditors** | The charity has creditors which are measured at settlement amounts less any trade discounts | ✓ | | |
| **Provisions for liabilities** | A liability is measured on recognition at its historical cost and then subsequently measured at the best estimate of the amount required to settle the obligation at the reporting date | ✓ | | |
| **Basic financial instruments** | The charity accounts for basic financial instruments on initial recognition as per paragraph 10.7 FRS102 SORP. Subsequent measurement is as per paragraphs 11.17 to 11.19, FRS102 SORP. | ✓ | | |

## 2.4 ASSETS

| | | | Yes | No | N/a |
|---|---|---|---|---|---|
| **Tangible fixed assets for use by charity** | These are capitalised if they can be used for more than one year, and cost at least | 1,000 | | | |
| | They are valued at cost. | | ✓ | | |
| | The depreciation rates and methods used are disclosed in note 9.2. | | | | |
| **Intangible fixed assets** | The charity has intangible fixed assets, that is, non-monetary assets that do not have physical substance but are identifiable and are controlled by the charity through custody or legal rights. The amortisation rates and methods used are disclosed in note 9.5 | | | | ✓ |
| | They are valued at cost. | | | | ✓ |
| **Heritage assets** | The charity has heritage assets, that is, non-monetary assets with historic, artistic, scientific, technological, geophysical or environmental qualities that are held and maintained principally for their contribution to knowledge and culture. The depreciation rates and methods used as disclosed in note 9.6.1.4. | | | | ✓ |

| | | Yes | No | N/a |
|---|---|---|---|---|
| | They are valued at cost. | | | ✓ |
| **Investments** | Fixed asset investments in quoted shares, traded bonds and similar investments are valued at initially at cost and subsequently at fair value (their market value) at the year end. The same treatment is applied to unlisted investments unless fair value cannot be measured reliably in which case it is measured at cost less impairment. | | | ✓ |
| | Investments held for resale or pending their sale and cash and cash equivalents with a maturity date of less than 1 year are treated as current asset investments | ✓ | | |
| **Stocks and work in progress** | Stocks held for sale as part of non-charitable trade are measured at the lower or cost or net realisable value. | | | ✓ |
| | Goods or services provided as part of a charitable activity are measured at net realisable value based on the service potential provided by items of stock. | ✓ | | |
| | Work in progress is valued at cost less any foreseeable loss that is likely to occur on the contract. | | | ✓ |
| **Debtors** | Debtors (including trade debtors and loans receivable) are measured on initial recognition at settlement amount after any trade discounts or amount advanced by the charity. Subsequently, they are measured at the cash or other consideration expected to be received. | ✓ | | |
| **Current asset Investments** | The charity has has investments which it holds for resale or pending their sale and cash and cash equivalents with a maturity date less than one year. These include cash on deposit and cash equivalents with a maturity date of less than one year held for investment purposes rather than to meet short term cash commitments as they fall due. | | | ✓ |
| | They are valued at fair value except where they qualify as basic financial instruments. | ✓ | | |

**POLICIES ADOPTED ADDITIONAL TO OR DIFFERENT FROM THOSE ABOVE**

## Note 3 Analysis of income

| | Analysis | Unrestricted funds | Restricted income funds | Designated funds | Total funds £ | Prior year £ |
|---|---|---|---|---|---|---|
| Donations and legacies: | Donations and gifts | 13,777 | | | 13,777 | 263,867 |
| | General grants provided by government/other charities | | | | 0 | 0 |
| | **Total** | **13,777** | **0** | **0** | **13,777** | **263,867** |
| Charitable activities: | North Yorkshire County Council | 61,533 | 24,295 | | 85,828 | 66,124 |
| | Hambleton District Council | 8,100 | 13,000 | | 21,100 | 21,100 |
| | Richmondshire District Council | 2,000 | 8,000 | | 10,000 | 9,980 |
| | Two Ridings Community Foundation | | | | 0 | 16,874 |
| | Children In Need | | 14,567 | | 14,567 | 13,490 |
| | Lottery | | 22,705 | | 22,705 | 10,260 |
| | European Social Fund | | | | 0 | 5,959 |
| | Rank Foundation | | 15,459 | | 15,459 | 5,069 |
| | NAVCA | 1,500 | | | 1,500 | 3,000 |
| | Tesco | | | | 0 | 500 |
| | Groundworks | | | | 0 | 1,000 |
| | Two Ridings Coronovirus Community Fund | 1,000 | 5,000 | | 6,000 | 0 |
| | | | | | 0 | 0 |
| | Community Mental Health Transformation | 4,000 | | | 4,000 | 0 |
| | Hambleton Strollers | 1,125 | | | 1,125 | 0 |
| | Gift Aid | 169 | | | 169 | 0 |
| | | | | | 0 | 0 |
| | User Contributions | | | | 0 | 0 |
| | Community Car Scheme/Shopping Angels | 3,881 | | | 3,881 | 3,347 |
| | Wheels 2 Work User Income | 25,372 | | | 25,372 | 30,715 |
| | Carers Respite Sitting Scheme | | | | 0 | 15 |
| | Volunteer Mileage | 3,351 | | | 3,351 | 1,547 |
| | Misc Income | 684 | 1,115 | | 1,799 | 2,374 |
| | **Total** | **112,715** | **104,141** | **0** | **216,856** | **191,354** |
| Other trading activities: | Fundraising Income / Commissioned Services | 540 | | | 540 | 560 |
| | Moped sales/ insurance recovery | 4,690 | | | 4,690 | 5,434 |
| | **Total** | **5,230** | **0** | **0** | **5,230** | **5,994** |
| Income from investments: | Interest income | 2,868 | | | 2,868 | 2,892 |
| | Rental and leasing income | | | | 0 | 0 |
| | **Total** | **2,868** | **0** | **0** | **2,868** | **2,892** |
| Material item of income | | | | | 0 | |
| | | | | | 0 | |
| | **Total** | | | | 0 | |
| Other: | Gain on disposal of a programme related investment | | | | 0 | 0 |
| | **Total** | **0** | **0** | **0** | **0** | **0** |
| **TOTAL INCOME** | | **134,590** | **104,141** | **0** | **238,731** | **464,107** |

**3.1 Other information:**

| | |
|---|---|
| **All income in the prior year was unrestricted except for: (please provide description and amounts)** | |
| **Where any endowment fund is converted into income in the reporting period, please give the reason for the conversion.** | Not Applicable |
| **Within the income items above the following items are material: (please disclose the nature, amount and any prior year amounts)** | Received the final part of the legacy from former Trustee that forms the designated fund set up in the previous years accounts, the amount received in 2021/22 is £9781.99. See note 27.4 for more details |

**Note 4 Analysis of receipts of government grants**

| | Description | This year £ | Last year £ |
|---|---|---|---|
| **Government grant 1** | NYCC Car Scheme | 12,601 | 15,594 |
| **Government grant 2** | NYCC Respite Sitting | 11,432 | 11,432 |
| | NYCC Funding Stronger Communities - Covid-19 | 36,500 | 38,500 |
| | NYCC Kickstart | 20,377 | |
| | NYCC W2W Contrbution towards Electric Mopeds | 3,600 | |
| | NYCC Stronger Communities -Mens Group | 1,000 | |
| | NYCC Suicide Prevention | 4,950 | |
| **Government grant 6** | HDC Car Scheme | 5,600 | 5,600 |
| **Government grant 7** | HDC RTAP | 2,500 | 2,500 |
| **Government grant 8** | HDC Volunteering Hambleton | 3,000 | 3,000 |
| **Government grant 9** | HDC W2W | 10,000 | 10,000 |
| **Government grant 11** | RDC RTAP | 2,000 | 2,000 |
| **Government grant 12** | RDC W2W | 8,000 | 7,980 |
| **Government grant 14** | National Lottery Awards for All | | 22,692 |
| | Children in Need | 14,567 | 13,490 |
| | European Social Fund Stepping Stones | | 5,958 |
| | Two Ridings Community Foundation | 1,000 | 2,000 |
| | Two Ridings Community Foundation Stepping Stones | | 14,874 |
| | Two Ridings Coronavirus Community Fund - Supported Volunteering | 10,000 | |
| | Rank Foundation | 8,211 | 12,317 |
| | NAVCA | 1,500 | 3,000 |
| | **Total** | **156,838** | **170,937** |

***Please provide details of any unfulfilled conditions and other contingencies attaching to grants that have been recognised in income.***

£30271 Grants Received in 2020/21 are relevant to 2021/22. £10283 of Grants received in 2021/22 are due to be used in 2022/23.

***Please give details of other forms of government assistance from which the charity has directly benefited.***

Not Applicable

***Other information***

## Note 5 Donated goods, facilities and services

| | This year £ | Last year £ |
|---|---|---|
| Seconded staff | - | - |
| Use of property | - | - |
| Other | - | - |
| | - | - |

**Please provide details of the accounting policy for the recognition and valuation of donated goods, facilities and services.**

Not Applicable

**Please provide details of any unfulfilled conditions and other contingencies attaching to resources from donated goods and services not recognised in income.**

Not Applicable

**Please give details of other forms of other donated goods and services not recognised in the accounts, eg contribution of unpaid volunteers.**

Many of HCA's services are delivered by unpaid volunteers who only receive reimbursed expenses. This is discussed further in the Trustees Report

**Note 6** **Analysis of expenditure**

| | Analysis | Unrestricted funds | Restricted funds | Designated funds | Total funds £ | Prior year £ |
|---|---|---|---|---|---|---|
| **Expenditure on raising funds:** | Fundraising Trading Support Costs | - | - | - | - | |
| | Voluntary Income Support Costs | | | | - | |
| | **Total expenditure on raising funds** | - | - | - | - | - |
| **Expenditure on charitable activities** | Bank Charges | - | | | - | - |
| | CBT Training | | | | - | - |
| | Copier Costs | 506 | | | 506 | 504 |
| | Depreciation | 288 | | | 288 | 289 |
| | Payroll Costs | 74,748 | 81,649 | 24,617 | 181,014 | 126,800 |
| | Fuel | 2,421 | | | 2,421 | 1,959 |
| | Insurance | 2,295 | | | 2,295 | 1,769 |
| | Miscellaneous | 1,757 | 497 | 439 | 2,693 | 2,770 |
| | Office Costs/ Stationery/ Postage | 5,001 | 1,880 | 3,081 | 9,962 | 13,886 |
| | Publicity Marketing, Events | 73 | | | 73 | 77 |
| | Recruitment | | | | - | - |
| | Rent/ Room Hire | 7,518 | 395 | | 7,913 | 6,300 |
| | Road Tax | 651 | | | 651 | 825 |
| | Equipment (Revenue) | 8,582 | 9,000 | 2,740 | 20,322 | 5,278 |
| | Staff Training | 470 | 1,900 | 235 | 2,605 | - |
| | Staff Travel | | 86 | | 86 | - |
| | Subscriptions/ Affiliations/ Admin Costs | 85 | | | 85 | 95 |
| | Telephone | 1,088 | | 210 | 1,298 | 1,399 |
| | Utilities & Rates | 2,102 | | | 2,102 | 2,364 |
| | Small Equipment | | | | - | - |
| | Vehicle Insurance | 10,364 | | | 10,364 | 9,526 |
| | Vehicle Running Costs/ Maintenance/ Servicing/ Safety Equipment | 7,587 | 8,500 | | 16,087 | 27,358 |
| | Volunteer Travel/ Support Costs | 7,592 | 234 | | 7,826 | 5,302 |
| | Audit Accountancy Trustee Cost | 630 | | | 630 | 600 |
| | Consultant Fees | | | | - | - |
| | | | | | - | - |
| | | - | | | - | - |
| | | - | | | - | - |
| | **Total expenditure on charitable activities** | **133,758** | **104,141** | **31,322** | **269,221** | **207,101** |
| **TOTAL EXPENDITURE** | | **133,758** | **104,141** | **31,322** | **269,221** | **207,101** |

**6.1 Other information:**

**Analysis of expenditure on charitable activities**

| Activity or programme | Activities undertaken directly | Grant funding of activities | Support Costs | Total this year | *Total prior year* |
|---|---|---|---|---|---|
| | £ | £ | £ | £ | £ |
| Activity 1 | | | | | |
| Activity 2 | | | | | |
| Other | | | | | |
| Total | | | | | |

**Prior year expenditure on charitable activities can be analysed as follows:**

**Within the expenditure items above the following items are material: (please disclose the nature, amount and any prior year amounts)**

## Note 7 Extraordinary items

## Note 8 Funds received as agent

*8.1 The charity did not receive any funds as an agent in this year.*

## Note 9 Support Costs

***Please complete this note if the charity has analysed its expenses using activity categories and has support costs.***

| Support cost (examples) | Raising funds £ | Activity 1 £ | Activity 2 £ | Activity 3 £ | Grand total £ | Basis of allocation (Describe method) |
|---|---|---|---|---|---|---|
| Governance | | - | | - | | |
| Charitable Activity | | - | | - | - | |
| Fundraising Activity | | - | | - | - | |
| Generating Voluntary Income | | - | | - | - | |
| Other | - | - | | - | - | |
| **Total** | - | - | | - | - | |

***Please provide details of the accounting policy adopted for the apportionment of costs between activities and any estimation techniques used to calculate their apportionment.***

**NA - Not activity based**

## Note 10 Details of certain items of expenditure

### 10.1 Fees for examination of the accounts

***Please provide details of the amount paid for any statutory external scrutiny of accounts and other services provided by your independent examiner. If nothing was paid please enter '0' in the appropriate box(es).***

| | This year Estimated | Last year Actual £ |
|---|---|---|
| Independent examiner's fees | 630 | 600 |
| Assurance services other than audit or independent examination | - | |
| Tax advisory fees | - | - |
| Other fees (for example: financial advice, consultancy, accountancy services) paid to the independent examiner | - | - |
| Total | 630 | 600 |

## Note 11 Paid employees

*Please complete this note if the charity has any employees.*

### 11.1 Staff Costs

| | This year | Last year £ |
|---|---|---|
| Salaries and wages | 164,673 | 114,634 |
| Social security costs | | - |
| Pension costs (defined contribution scheme) | 6,944 | 5,404 |
| Other employee benefits | | |
| National Insurance | 9,397 | 6,762 |
| Total staff costs | 181,014 | 126,800 |

Please provide details of expenditure on staff working for the charity whose contracts are with and are paid by a related party: None

*Please give details of the number of employees whose total employee benefits (excluding employer pension costs) fell within each band of £10,000 from £60,000 upwards. If there are no such transactions, please enter 'true' in the box provided.*

No employees received employee benefits (excluding employer pension costs) for the reporting period of more than £60,000: TRUE

Please provide the total amount paid to key management personnel (includes trustees and senior management) for their services to the charity: NONE

### 11.2 Average head count in the year

The parts of the charity in which the employees work

| | This year Number | Last year Number |
|---|---|---|
| Fundraising | - | - |
| Charitable Activities | - | - |
| Governance | - | - |
| Other | 7 | 6 |
| Total | 7 | 6 |

**11.3 Ex-gratia payments to employees and others (excluding trustees)**
***Please complete if an ex-gratia payment is made.***

| | |
|---|---|
| **Please explain the nature of the payment** | NONE |
| **Please state the legal authority or reason for making the payment** | NONE |
| **Please state the amount of the payment (or value of any waiver of a right to an asset)** | NONE |

**11.4 Redundancy payments**
***Please complete if any redundancy or termination payment is made in the period.***

| | |
|---|---|
| **Total amount of payment** | NONE |
| **The nature of the payment (cash, asset etc.)** | NONE |
| **The extent of redundancy funding at the balance sheet date** | NONE |
| **Please state the accounting policy for any redundancy or termination payments** | NONE |

**Note 12 Defined contribution pension scheme or defined benefit scheme accounted for as a defined contribution scheme.**

***12.1 Please complete this note if a defined contribution pension scheme is operated.***

| | |
|---|---|
| **Amount of contributions recognised in the SOFA as an expense** | **Not Applicable** |
| **Please explain the basis for allocating the liability and expense of defined contribution pension scheme between activities and between restricted and unrestricted funds.** | **Not Applicable** |

***12.2 Please complete this section where the charity participates in a defined benefit pension plan but is unable to ascertain its share of the underlying assets and liabilities.***

| | |
|---|---|
| **Please confirm that altough the scheme is accounted for as a defined contribution plan, it is a defined benefit plan.** | **Not Applicable** |
| **Please provide such information as is available about the plan's surplus or deficit and the implications, if any, for the reporting charity** | **Not Applicable** |

***12.3 Please complete this section where the charity participates in a multi-employer defined benefit pension plan that is accounted for as a defined contribution plan.***

| | |
|---|---|
| **Describe the extent to which the charity can be liable to the plan for other entities' obligations under the terms and conditions of the multi-employer plan** | **Not Applicable** |
| | |

## Note 13 Grantmaking

***Please complete this note if the charity made any grants or donations which in aggregate form a material part of the charitable activities undertaken.***

### 13.1 Analysis of grants paid (included in cost of charitable activities)

| |
|---|
| **No material grants paid in the year** |

## Note 14 Tangible fixed assets

***Please complete this note if the charity has any tangible fixed assets***

### 14.1 Cost or valuation

| | Vehicles | Computer equipment | Fixtures & Fittings | Plant & Machinery | Total |
|---|---|---|---|---|---|
| | £ | £ | £ | £ | £ |
| At the beginning of the year | 13,249 | | 870 | | 14,119 |
| Additions | | | | | - |
| Revaluations | | | | | - |
| Disposals | | | | | - |
| Transfers * | - | - | - | - | - |
| At end of the year | 13,249 | - | 870 | - | 14,119 |

### 14.2 Depreciation and impairments

| | | | | | | |
|---|---|---|---|---|---|---|
| **Basis | SL | SL | SL | SL | SL | Straight Line ("SL") or Reducing Balance ("RB") |
| ** Rate | 25% | 25% | 25% | 25% | 25% | |
| At beginning of the year | 12,673 | | 870 | | 13,543 | |
| Disposals | | | | | - | |
| Depreciation | 288 | | | | 288 | |
| Impairment | - | - | - | - | - | |
| Transfers* | - | - | - | - | - | |
| At end of the year | 12,961 | - | 870 | - | 13,831 | |

### 14.3 Net book value

| | | | | | |
|---|---|---|---|---|---|
| Net book value at the beginning of the year | 576 | - | - | - | 576 |
| Net book value at the end of the year | 288 | - | - | - | 288 |

**14.4 Impairment**

| | |
|---|---|
| ***Please provide a description of the events and circumstances that led to the recognition or reversal of an impairment loss.*** | Not Applicable |

**14.5 Revaluation**

***If an accounting policy of revaluation is adopted, please provide:***

| | |
|---|---|
| ***the effective date of the revaluation*** | Not Applicable |
| ***the name of independent valuer, if applicable*** | Not Applicable |
| ***the methods applied and significant assumptions*** | Not Applicable |
| ***the carrying amount that would have been recognised had the assets been carried under the cost model.*** | Not Applicable |

**14.6 Other disclosures**

| | |
|---|---|
| ***(i) Please state the amount of borrowing costs, if any, capitalised in the construction of tangible fixed assets and the capitalisation rate used.*** | Not Applicable |
| ***(ii) Please provide the amount of contractual commitments for the acquisition of tangible fixed assets.*** | Not Applicable |
| ***(iii) Details of the existence and carrying amounts of property, plant and equipment to which the charity has restricted title or that are pledged as security for liabilities.*** | Not Applicable |

** The "transfers" row is for movements between fixed asset categories.*
*** Please indicate the method of depreciation by deleting the method not applicable (SL = straight*

## Note 15 Intangible assets

*Please complete this note if the charity has any intangible assets*

| |
|---|
| **15.1 No intangible assets held by the charity in this period.** |

## Note 16 Heritage assets

*Please complete this note if the charity has heritage assets*

| |
|---|
| **16.1 No Heritage assets held by the charity in this period** |

## Note 17 Investment assets

*Please complete this note if the charity has any investment assets.*

| |
|---|
| **17.1 The charity held no Fixed assets investments during the period** |

## Note 18 Stocks

*Please complete this note if the charity holds any stock items*

| |
|---|
| **18.1 The charity did not hold any stock during the period.** |

## Note 19 Debtors and prepayments

***Please complete this note if the charity has any debtors or prepayments.***

### 19.1 Analysis of debtors

| | Unrestricted | Restricted | Designated | Total this year | Last year |
|---|---|---|---|---|---|
| | £ | £ | £ | £ | £ |
| Trade debtors | 4,938 | 5,000 | 0 | 9,938 | 248 |
| Prepayments and accrued income | 9,748 | | 0 | 9,748 | 8,344 |
| Other debtors | 14,686 | 5,000 | 0 | 19,686 | 8,592 |

## Note 20 Creditors and accruals

*Please complete this note if the charity has any creditors or accruals.*

### 20.1 Analysis of creditors

| | Unrestricted | Restricted | Designated | Total | Total |
|---|---|---|---|---|---|
| | This year £ | This Year | This year | This year | Last year £ |
| Trade Creditors | | | | - | - |
| Accruals and deferred income | 5,840 | 15,458 | | 21,298 | 36,112 |
| Total | 5,840 | 15,458 | - | 21,298 | 36,112 |

### 20.2 Deferred income

*Please complete this note if the charity has deferred income.*

*Please explain the reasons why income is deferred.*

*Grant income received in advance*

*Movement in deferred income account*

| | Unrestricted | Restricted | Designated | This Year | Last Year |
|---|---|---|---|---|---|
| | | | | | £ |
| Balance at the start of the reporting period | 3194 | 30604 | | 33798 | 15,069 |
| Amounts added in current period | 0 | 9950 | | 9950 | 33,798 |
| Amounts released to income from previous periods | -3194 | -30271 | | -33465 | - 15,069 |
| Balance at the end of the reporting period | 0 | 10283 | 0 | 10283 | 33,798 |

## Note 21 Provisions for liabilities and charges

***Please complete this note if you have included in charity expenditure any provisions. A provision is made when the charity has a liability of uncertain timing or amount.***

**21.1 Please provide:**

| | |
|---|---|
| **- a brief description of any obligations on the balance sheet and the expected amount and timing of resulting payments;** | ***Not Applicable*** |
| **- an indication of the uncertainties about the amount or timing of those outflows; and** | ***Not Applicable*** |
| **- the amount of any expected reimbursement, stating the amount of any asset that has been recognised for that expected reimbursement.** | ***Not Applicable*** |

**21.2 Movements in recognised provisions and funding commitment during the period**

| | This year £ | Last year £ |
|---|---|---|
| **Balance at the start of the reporting period** | - | - |
| **Amounts added in current period** | - | - |
| **Amounts charged against the provision in the current period** | - | - |
| **Unused amounts reversed during the period** | - | - |
| **Balance at the end of the reporting period** | - | - |

| | |
|---|---|
| **21.3 For any funding commitment that is not recognised as a liability or provision, provide details of commitment made, the time frame of that commitment, any performance-related conditions and details of how the commitment will be funded (with contracts for capital expenditure separately identified).** | ***Not Applicable*** |
| **21.4 Where unrestricted funds have been designated to a fund commitment, please disclose the nature of any amounts designated and the likely timing of that expenditure.** | ***Not Applicable*** |

## Note 22 Other disclosures for debtors, creditors and other basic financial instruments

| | |
|---|---|
| **22.1 Please provide information about the significance of financial instruments (eg. debtors, creditors, investments etc) to the charity's financial position or performance, for example, the terms and conditions of loans or the use of hedging to manage financial risk.** | ***Not Applicable*** |
| **22.2 If the charity has provided financial assets as a form of security, the carrying amount of the financial assets pledged as security and the terms and conitions related to its pledge should be given here.** | ***Not Applicable*** |

## Note 23 Contingent liabilities and contingent assets

23.1 The charity held no contingent assets or liabilities during the period or the preceeding year.

## Note 24 Cash at bank and in hand

| | Unrestricted £ | Restricted £ | Designated £ | This year £ | Last year £ |
|---|---|---|---|---|---|
| | | | | | - |
| Petty Cash | 121 | | | 121 | 300 |
| Yorkshire Current | 31,706 | 5,125 | 9,782 | 46,613 | 5,047 |
| Yorkshire Deposit | 6,760 | 5,333 | | 12,093 | 32,090 |
| Yorkshire Bank 1 year term deposit | 85,751 | | | 85,751 | 85,151 |
| Redwood Bank 95 day notice | 8,964 | | 98,663 | 107,627 | 106,420 |
| CAF 60 day notice (Shawbrook Bank) | | | 50,000 | 50,000 | 100,000 |
| Hampshire Trust Bank 1 year bond | 679 | | 70,000 | 70,679 | 70,000 |
| Triodos Bank | | | 10,015 | 10,015 | 40,000 |
| | | | | | - |
| | | | | | - |
| Total | 133,981 | 10,458 | 238,460 | 382,899 | 439,008 |

## Note 25 Fair value of assets and liabilities

25.1 Please provide details of the charity's exposure to credit risk (the risk of incurring a loss due to a debtor not paying what is owed) , liquidity risk (the risk of not being able to meet short term financial demands) and market risk (the risk that the value of an investment will fail due to changes in the market) arising from financial instruments to which the charity is exposed at the end of the reporting period and explain how the charity manages those risks.

*Not Applicable*

25.2 Please give details of the amount of change in the fair value of basic financial instruments (debtors, creditors, investments (see section 11, FRS 102 SORP)) measured at fair value through the SoFA that is attributable to changes in credit risk.

*Not Applicable*

## Note 26 Events after the end of the reporting period

***Please complete this note events (not requiring adjustment to the accounts) have occurred after the end of the reporting period but before the accounts are authorised which relate to conditions that arose after the end of the reporting period.***

| | |
|---|---|
| **Please provide details of the nature of the event** | Not Applicable |
| **Provide an estimate of the financial effect of the event or a statement that such an estimate cannot be made** | Not Applicable |

## Note 27 Charity funds

### 27.1 Details of material funds held and movements during the CURRENT reporting period

***Please give details of the movements of material individual funds in the reporting period together with a balancing figure for 'Other funds'. The 'Total funds' figure below should reconcile to 'Total funds' in the blanace sheet.***

**** Key: R - restricted income funds, including special trusts, of the charity; D - Designated funds; and UR - unrestricted funds***

| Fund names | R, D or UR | Purpose and Restrictions | Fund balances brought forward £ | Income £ | Expenditure £ | Transfers £ | Gains and losses £ | Fund balances carried forward £ |
|---|---|---|---|---|---|---|---|---|
| Hambleton Community Action | UR | Used for everyday operations where the funding has not been assigned to a restricted or designated fund. | 152,065 | 134,590 | 133,758 | - 9,782 | - | 143,115 |
| June's legacy | D | Established to invest in the Charity as per the wishes of the late Trustee of Hambleton Community Action | 260,000 | - | 31,322 | 9,782 | - | 238,460 |
| Hambleton Community Action | R | Restricted funds used during the year | | 104,141 | 104,141 | | - | - |
| | R | | | | | | - | - |
| | | Total Funds | 412,065 | 238,731 | 269,221 | - | - | 381,575 |

**Note 27 Charity funds (cont)**

**27.2 Details of material funds held and movements during the PREVIOUS reporting period**

***Please give details of the movements of material individual funds in the reporting period together with a balancing figure for 'Other funds'. The 'Total funds' figure below should reconcile to 'Total funds' in the blanace sheet.***

**** Key: R - restricted income funds, including special trusts, of the charity; D - Designated funds; and UR - unrestricted funds***

| Fund names | R, UR or D | Purpose and Restrictions | Fund balances brought forward £ | Income £ | Expenditure £ | Transfers £ | Gains and losses £ | Fund balances carried forward £ |
|---|---|---|---|---|---|---|---|---|
| Hambleton Community Action | UR | Used for everyday operations where the funding has not been assigned to a restricted or designated fund. | 155,059 | 204,107 | 207,101 | | - | 152,065 |
| June's legacy | D | Established to invest in the Charity as per the wishes of the late Trustee of Hambleton Community Action | | 260,000 | - | | - | 260,000 |
| | | | | - | - | | - | - |
| | | | | | | | - | - |
| | | Total Funds | 155,059 | 464,107 | 207,101 | - | - | 412,065 |

## Note 28 Transactions with trustees and related parties

*If the charity has any transactions with related parties (other than the trustee expenses explained in guidance notes) details of such transactions should be provided in this note. If there are no transactions to report, please enter "True" in the box or "False" if there are transactions to report.*

### 28.1 Trustee remuneration and benefits

| | |
|---|---|
| None of the trustees have been paid any remuneration or received any other benefits from an employment with their charity or a related entity (True or False) | TRUE |
| *Please give details of why remuneration or other employment benefits were paid.* | *Not Applicable* |
| *Where an ex gratia payment has been made to a trustee, provide an explanation of the nature of the payment.* | *Not Applicable* |

### 28.2 Trustees' expenses

*If the charity has paid trustees expenses for fulfilling their duties, details of such transactions should be provided in this note. If there are no transactions to report, please enter "True" in the box below. If there are transactions to report, please enter "False".*

| | |
|---|---|
| No trustee expenses have been incurred (True or False) | TRUE |
| Please provide the number of trustees reimbursed for expenses or who had expenses paid by the charity | *Not Applicable* |

### 28.3 Transaction(s) with related parties

*Please give details of any transaction undertaken by (or on behalf of) the charity in which a related party has a material interest, including where funds have been held as agent for related parties. If there are no such transactions, please enter 'true' in the box provided.*

| | |
|---|---|
| There have been no related party transactions in the reporting period (True or False) | TRUE |

| | | | | | | |
|---|---|---|---|---|---|---|
| | | | | | | |
| | | | | | | |
| | | | | | | |
| | | | | | | |
| | | | | | | |

*For any related party, please provide details of any guarantees given or received.*

## Note 27 Charity funds (cont)

### 27.3 Transfers between funds

| | Reason for transfer and where endowment is converted to income, legal power for its conversion | Amount |
|---|---|---|
| Between unrestricted and designated funds | Transfer of the last of the monies received from the legacy of HCA former Trustee to the designated fund set up to develop capacity within the organisation and support long-term projects that were of particular interest to June. | 9782 |
| Between unrestricted and restricted funds | | |
| Between endowment and restricted funds | | |
| Between endowment and unrestricted funds | | |

### 27.4 Designated funds

| Planned use | Purpose of the designation | Amount |
|---|---|---|
| | June's Legacy | 238,460 |
| Funds have been designated by the trustees to develop capacity within the organisation and support long-term projects that were of particular interest to June, over the course of three financial years<br>•Capacity building<br>-scheduled updates and improvements to IT infrastructure and hardware, telephony<br>-creation and support for Business Development Officer role<br>•Wheels2Work project<br>-Ongoing support and exploratory work regarding delivery of compulsory basic training<br>•Supported Volunteering project<br>-Increased capacity to enable us to provide appropriate levels of support to all who want to volunteer<br>-Supporting increased diversity of volunteers, and of volunteering opportunities | | |
| | | |
| | | |
| | | |
| | | |

**Note 29** **Additional Disclosures**

**The following are significant matters which are not covered in other notes and need to be included to provide a proper understanding of the accounts. If there is insufficient room here, please add a separate sheet.**

Not Applicable