



**CHARITY COMMISSION
FOR ENGLAND AND WALES**

Hambleton Community Action		Charity No	1164895
Annual accounts for the period			
Period start date	01/04/2024	To	Period end date 31/03/2025

Section A Statement of financial activities

Guidance Note:

Recommended categories by activity

Incoming resources (Note 3)

Income and endowments from:

Donations and legacies

Charitable activities

Other trading activities

Investments

Separate material item of income

Other

Total

Resources expended (Note 6)

Expenditure on:

Charitable activities

Total

Net income/(expenditure) before investment gains/(losses)

Net gains/(losses) on investments

Net income/(expenditure)

Extraordinary items

Transfers between funds

Other recognised gains/(losses):

Gains and losses on revaluation of fixed assets for the charity's own use

Other gains/(losses)

Net movement in funds

Reconciliation of funds:

Total funds brought forward

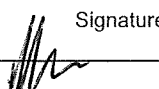
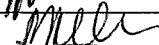
Total funds carried forward

	Unrestricted funds £ F01	Restricted income funds £ F02	Designated funds £ F03	Total funds £ F04	Prior year funds £ F05
S01	11,091	-	-	11,091	6,534
S02	202,596	350,685	-	553,281	346,662
S03	42,679	-	-	42,679	1,027
S04	6,560	-	-	6,560	5,429
	-	-	-	-	-
S06	-	10,037	-	10,037	2,828
S07	262,926	360,722	-	623,648	362,480
S09	266,382	312,493	-	578,875	458,426
S12	266,382	312,493	-	578,875	458,426
S13	(3,456)	48,229	-	44,773	(95,946)
S14	-	-	-	0	-
S15	(3,456)	48,229	-	44,773	(95,946)
S16	-	-	-	0	-
S17	100,646	- 4,000	- 96,646	0	-
S18	-	-	-	-	9,500
S19	-	-	-	-	-
S20	97,190	44,229	- 96,646	44,773	(86,446)
S21	104,455	16,000	96,646	217,101	303,548
S22	201,645	60,229	-	261,874	217,101

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	74,073	-	-	74,073	28,978
Total fixed assets	B05	74,073	-	-	74,073	28,978
Current assets						
Debtors (Note 19)	B07	24,031	15,000	-	39,031	13,273
Cash at bank and in hand (Note 24)	B09	197,674	115,260	-	312,934	347,567
Total current assets	B10	221,705	130,260	-	351,965	360,840
Creditors: amounts falling due within one year (Note 20)	B11	33,905	130,260	-	164,165	172,717
Net current assets/(liabilities)	B12	187,800	-	-	187,800	188,123
Total assets less current liabilities	B13	261,873	-	-	261,873	217,101
Creditors: amounts falling due after one year (Note 20)	B14	-	-	-	-	-
Provisions for liabilities	B15	-	-	-	-	-
Total net assets or liabilities	B16	261,873	-	-	261,873	217,101
Funds of the Charity						
Designated funds (Note 27)	B17			-	-	96,646
Restricted income funds (Note 27)	B18		60,229		60,229	16,000
Unrestricted funds	B19	201,645			201,645	104,455
Revaluation reserve	B20					
Total funds	B21	201,645	60,229	-	261,874	217,101

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

Signature	Print Name	Date of approval dd/mm/yyyy
	DAVID WALKER	2/12/25
	MICHAEL HARVEY	8/12/25

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	<input checked="" type="checkbox"/>
No	<input checked="" type="checkbox"/>

Please disclose:

<i>(i) the nature of the change in accounting policy;</i>	
<i>(ii) the reasons why applying the new accounting policy provides more reliable and more relevant information; and</i>	

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

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

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

Reconciliation 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	-	-

Reconciliation 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.

Recognition of income	These are included in the Statement of Financial Activities (SoFA) when: <ul style="list-style-type: none"> the charity becomes entitled to the resources; it is more likely than not that the trustees will receive the resources; and the monetary value can be measured with sufficient reliability. 	Yes	No	N/a
		<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
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.	Yes	No	N/a
		<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>
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).	Yes	No	N/a
		<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
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.	Yes	No	N/a
		<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>
Government grants	The charity has received government grants in the reporting period	Yes	No	N/a
		<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
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.	Yes	No	N/a
		<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
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.	Yes	No	N/a
		<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>
Donated goods	Donated goods are measured at fair value (the amount for which the asset could be exchanged) unless impractical to do so.	Yes	No	N/a
		<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
	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.	Yes	No	N/a
		<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>
	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'.	Yes	No	N/a
		<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>
	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.	Yes	No	N/a
		<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
	Gifts in kind for use by the charity are included in the SoFA as income from donations when receivable.	Yes	No	N/a
		<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
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.	Yes	No	N/a
		<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
	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.	Yes	No	N/a
		<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
Support costs	The charity has incurred expenditure on support costs.	Yes	No	N/a
		<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>

		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.	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
Income from interest, royalties and dividends	This is included in the accounts when receipt is probable and the amount receivable can be measured reliably.	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
Income from membership subscriptions	Membership subscriptions received in the nature of a gift are recognised in Donations and Legacies.	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
	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.	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
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.	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
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.	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>

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.	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
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.	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
	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.	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
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.	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
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.	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
Redundancy cost	The charity made no redundancy payments during the reporting period.	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
Deferred income	No material item of deferred income has been included in the accounts.	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
Creditors	The charity has creditors which are measured at settlement amounts less any trade discounts	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
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	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
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.	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>

2.4 ASSETS

Tangible fixed assets for use by charity	These are capitalised if they can be used for more than one year, and cost at least 3,000	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
	They are valued at cost.	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
	The depreciation rates and methods used are disclosed in note 9.2.	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>
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	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>
	They are valued at cost.	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>

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
		<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>
	They are valued at cost.	Yes	No	N/a
		<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>
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.	Yes	No	N/a
		<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>
	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	Yes	No	N/a
		<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>
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.	Yes	No	N/a
		<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>
	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.	Yes	No	N/a
		<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>
	Work in progress is valued at cost less any foreseeable loss that is likely to occur on the contract.	Yes	No	N/a
		<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>
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.	Yes	No	N/a
		<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>
Current asset investments	The charity 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.	Yes	No	N/a
		<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>
	They are valued at fair value except where they qualify as basic financial instruments.	Yes	No	N/a
		<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>

POLICIES ADOPTED ADDITIONAL TO OR DIFFERENT FROM THOSE ABOVE

Note 3

Analysis of income

	Unrestricted funds	Restricted income funds	Designated funds	Total funds	Prior year
Analysis				£	£
Donations and legacies:					
Donations and gifts	11,091			11,091	6,534
General grants provided by government/other charities				0	0
Total	11,091	0	0	11,091	6,534
Charitable activities:					
North Yorkshire County Council	97,568	157,056		254,624	170,442
UKSPF		60,000		60,000	0
Children In Need				0	3,666
Lottery		69,329		69,329	68,053
Community First Yorkshire	2,000			2,000	24,954
HNY ICB Health Inequalities		58,235		58,235	3,163
Defence Medical Welfare Service		4,065		4,065	0
				0	0
Northallerton Town Council - Grace Gardner Trust				0	0
				0	0
Hambleton Strollers	4,500			4,500	4,500
Northallerton BID	5,000			5,000	5,000
Heys Smile				0	1,011
Asda				0	1,600
COOP	1,657			1,657	
Ben Hyde Memorial Trust	500			500	
Neighbourly		500		500	
Jack Brunton Memorial Trust		750		750	
IVAR	800			800	
Bedale Village Community Forum		750		750	
				0	0
Gift Aid	883			883	406
				0	0
User Contributions				0	0
Community Car Scheme/Shopping Angels	7,667			7,667	6,620
Wheels 2 Work User Income	22,421			22,421	21,280
Volunteer Mileage	12,646			12,646	12,525
Misc Income	46,954			46,954	23,442
Total	202,596	350,685	0	553,281	346,662
Other trading activities:					
Fundraising Income / Commissioned Services	385			385	802
Room Hire	40,415			40,415	
Moped sales/ insurance recovery	1,879			1,879	225
Total	42,679	0	0	42,679	1,027
Income from investments:					
Interest income	6,560			6,560	5,429
Rental and leasing income				0	0
Total	6,560	0	0	6,560	5,429
Material item of income				0	0
				0	0
Total				0	0
Other:					
Northallerton Town Council - Grace Gardner Trust		10,037		10,037	2,828
Total	0	10,037	0	10,037	2,828
TOTAL INCOME	262,926	360,722	0	623,648	362,480

3.1 Other information:

All income in the prior year was unrestricted except for: (please provide description and amounts)

The prior year income is split between £212,003 Restricted and £150,477 Unrestricted.

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)

The Grace Gardner Trust. As at the 1st April 2024 £5983 was available for use. A further amount of £5000 was received in year from Northallerton Town Council and £1234 was reimbursed by a client. The sum of £2180 is available for use in 2025/26.

Note 4
Analysis of receipts of
government grants

Description		This year £	Last year £
Government grant	NYC Car Scheme	15,636	12,601
Government grant	NYC former NYCC Respite Sitting		5,716
Government grant	NYCC Carers Break	49,711	37,447
Government grant	NYC Community Anchor	15,000	15,000
Government grant	NYC Community Anchor - small grant	15,000	
Government grant	NYC SHIC	15,000	15,000
Government grant	NYC Small Grant - Community Transport Funding	2,499	
Government grant	NYC Net Zero Fund - Decarbonising Community Transport	64,093	
Government grant	NYCC CLLR funds- for Harbus Timetables	900	500
Government grant	NYCC W2W Contribution towards new van		20,000
Government grant	NYCC eCompass	29,500	20,000
Government grant	NYC Household fund	13,500	
Government grant	NYC former HDC Car Scheme	5,600	5,600
Government grant	NYC former HDC RTAP	2,500	2,500
Government grant	NYC former HDC Volunteering Hambleton	3,000	3,000
Government grant	NYC former HDC W2W	10,000	10,000
Government grant	NYC Former RDC W2W		5,000
Government grant	The National Lottery Community Fund	87,952	68,732
Government grant	Community First Yorkshire	2,000	12,468
Government grant	Health Inequalities Fund (ICB)	75,000	25,000
Government grant	UKSFP	35,069	36,500
Government grant	Defence Medical Welfare Service	5,432	
Other	Heys Smile		1,011
Other	Asda		1,600
	Jack Brunton	2,000	
	COOP	1,136	
	Ben Hyde	500	
	Neighbourly	1,000	
Other	Grace Gardner Trust		5,000
Total		452,028	302,675

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

£151,659 Grants Received in 2023/24 are relevant to 2023/24.
 £133,467 of Grants received in 2024/25 are due to be used in 2025/26. The sum of £5400 for NYC Car Scheme that relates to 2024/25 is due to be received in 2025/26.

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

Not Applicable

Other Information

The sum of £5000.00 from the Grace Gardner Trust was passed to HCA from Northallerton Town Council in 2022/23 to work in partnership with the Grace Gardner Trustees to meet the trust's aims of alleviating distress and hardship among older people living within the boundary of the parish of Northallerton. A further £5000.00 was passed to HCA in March 2024.

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

	Unrestricted funds	Restricted funds	Designated funds	Total funds £	Prior year £	
Analysis						
Expenditure on raising funds:	Fundraising Trading Support Costs	-	-	-	-	
	Voluntary Income Support Costs			-	-	
	Total expenditure on raising funds	-	-	-	-	
Expenditure on charitable activities	Bank Charges	-		-	-	
	Copier Costs	794		794	737	
	Depreciation	7,245		7,245	7,245	
	Payroll Costs	110,285	202,007	312,292	279,295	
	Fuel	1,096		1,096	1,579	
	Insurance	4,059		4,059	3,205	
	Miscellaneous	50,207	59,658	109,865	56,151	
	Office Costs/ Stationery/ Postage	11,244	468	11,712	11,095	
	Publicity Marketing, Events		1,759	1,759	285	
	Rent/ Room Hire	17,530	11,283	28,813	28,563	
	Road Tax	762		762	638	
	Equipment (Revenue)	1,443	19,821	21,264	2,312	
	Staff Training	444	884	1,328	594	
	Staff Travel	303	891	1,194	639	
	Subscriptions/ Affiliations/ Admin Costs	435		435	210	
	Telephone	3,492	30	3,522	3,840	
	Utilities & Rates	14,754		14,754	13,386	
	Vehicle Insurance	13,319		13,319	13,013	
	Vehicle Running Costs/ Maintenance/ Servicing/ Safety Equipment	6,848	5,055	11,903	12,435	
	Volunteer Travel/ Support Costs	21,342	600	21,942	19,650	
	Audit Accountancy Trustee Cost	780		780	726	
				-	-	
	Grace Gardner Trust		10,037	10,037	2,828	
		-		-	-	
		-		-	-	
	Total expenditure on charitable activities	266,382	312,493	-	578,875	458,426
	TOTAL EXPENDITURE	266,382	312,493	-	578,875	458,426

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).

Independent examiner's fees

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

	This year Estimated	Last year Actual £
Independent examiner's fees	780	726
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	780	726

Section C **Notes to the accounts** (cont)

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	281,781	252,734
Social security costs		
Pension costs (defined contribution scheme)	11,169	11,702
Other employee benefits		
National Insurance	19,342	14,859
Total staff costs	312,292	279,295

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	10.0	9.5
Total	10.0	9.5

Section C **Notes to the accounts** (cont)

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 although 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	36,223		870		37,093
Additions	52,340				52,340
Revaluations					-
Disposals					-
Transfers *	-	-	-	-	-
At end of the year	88,563	-	870	-	89,433

14.2 Depreciation and impairments

**Basis	SL	SL	SL	SL	SL	Straight Line ("SL") or Reducing Balance ("RB")
** Rate	20%	25%	25%	25%	20/25%	

At beginning of the year	7,245		870		8,115
Disposals					-
Depreciation	7,245				7,245
Impairment	-	-	-	-	-
Transfers*	-	-	-	-	-
At end of the year	14,490	-	870	-	15,360

14.3 Net book value

Net book value at the beginning of the year	28,978	-	-	-	28,978
Net book value at the end of the year	74,073	-	-	-	74,073

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

Trade debtors
Prepayments and accrued income
Total debtors

Unrestricted	Restricted	Designated	Total this year	Last year
£	£	£	£	£
5,948	15,000	0	20,948	1,424
18,083		0	18,083	11,849
24,031	15,000	0	39,031	13,273

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	33,905	130,260		164,165	172,717
Total	33,905	130,260	-	164,165	172,717

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	16288	135371		151659	103,943
Amounts added in current period	14686	127821		142507	278,947
Amounts released to income from previous periods	-16288	-135371		-151659	- 231,231
Balance at the end of the reporting period	14686	127821	0	142507	151,659

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;
- an indication of the uncertainties about the amount or timing of those outflows; and
- the amount of any expected reimbursement, stating the amount of any asset that has been recognised for that expected reimbursement.

<i>Not Applicable</i>
<i>Not Applicable</i>
<i>Not Applicable</i>

21.2 Movements in recognised provisions and funding commitment during the period

- 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

This year £	Last year £
-	-
-	-
-	-
-	-
-	-

- 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).

<i>Not Applicable</i>

- 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.

<i>Not Applicable</i>

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 conditions related to its pledge should be given here.

Not Applicable

Section C **Notes to the accounts** (cont)

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	55			55	224
Virgin Money Current	47,819	12,000		59,819	80,677
Virgin Money Deposit	26,173	12,260		38,433	32,573
Redwood Bank 95 day notice	79,965	16,000		95,965	92,517
CAF 60 day notice (Shawbrook Bank)	5,000			5,000	30,000
Hampshire Trust Bank 1 year bond	-			-	-
Triodos Bank	38,662	75,000		113,662	111,576
Total	197,674	115,260	-	312,934	396,144

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 fall 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.

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.

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

Section C Notes to the accounts (cont)

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 balance 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.	104,455	262,926	266,382	100,646		201,645
June's legacy	D	Established to invest in the Charity as per the wishes of the late Trustee of Hambleton Community Action	96,646	-	-	(96,646)	-	-
Hambleton Community Action	R	Restricted funds used during the year	16,000	360,722	312,493	(4,000)	-	60,229
	R							
Total Funds			217,101	623,648	578,875	-	-	261,874

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 balance 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.	145,298	150,477	204,820	4,000	9,500	104,455
June's legacy	D	Established to invest in the Charity as per the wishes of the late Trustee of Hambleton Community Action	158,249	-	61,603		-	96,646
Hambleton Community Action	R	Restricted Funds used during the year		212,003	192,003	(4,000)	-	16,000
							-	-
		Total Funds	303,547	362,480	458,426	-	9,500	217,101

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	The Trustees have reviewed the balance on the June Legacy fund and have decided to return it to unrestricted funds	96646
Between unrestricted and restricted funds	Element of restricted grant from North Yorkshire County Council that was given to help purchase the new Wheels to Work van, that is now lapsed on the scale of repayments schedule.	4000
Between endowment and restricted funds		
Between endowment and unrestricted funds		

27.4 Designated funds

Planned use	Purpose of the designation	Amount
	June's Legacy	96,646
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 four financial years <ul style="list-style-type: none"> •Capacity building -scheduled updates and improvements to IT infrastructure and hardware, telephony -creation and support for Business Development Officer role •Wheels2Work project -Ongoing support •Supported Volunteering project -Increased capacity to enable us to provide appropriate levels of support to all who want to volunteer -Supporting increased diversity of volunteers, and of volunteering opportunities, employability. 		
End of period review	Return of fund to unrestricted	-96646

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 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