

Pioneer Projects (Celebratory Arts) Limited

A Company Charity Limited by Guarantee

Registered Charity Number 1067976

TRUSTEES' REPORT AND FINANCIAL STATEMENTS

for the year ended 31st August 2022

Pioneer Projects (Celebratory Arts) Limited

Trustees	Richard Pattinson (Chair) Dr Jane Burnett Louise Colley Danielle Daglan (appointed September 2021) Michelle Hodgson John Howard Matthew
Secretary	Lynda Graveson
Charity number	1067976
Company number	03241874
Principal address	Looking Well Studios King Street High Bentham Lancaster LA2 7HG
Registered office	Looking Well Studios King Street High Bentham Lancaster LA2 7HG
Independent Examiner	White Rose Accounting Cobdale Cottage Cobdale Lane Warter YORK YO42 1XD
Bankers	HSBC plc Market Place Settle North Yorkshire BD24 9EN

Pioneer Projects (Celebratory Arts) Limited
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Trustees' Report, Year Ended 31 August 2022

The period covering our last financial year, September 2021 to August 2022, has been another demanding year for so many people with Covid effects continuing and a cost-of-living plight beginning to have an increasing impact. Against this background there is an increasing need for our services and Pioneer Projects is driven to meet these challenges.

During the year we welcomed Danielle Daglan, Cultural Services Manager at Craven District Council, to the Board bringing her significant experience to the Trustees. As a Board of Trustees we are always keen to welcome new Trustees with relevant experience and skills to support the governance and strategic direction of Pioneer Projects. This is a very rewarding experience and more details on how to apply appear at the end of this report.

An ambitious and exciting Five-Year Strategy and Business Plan is the cornerstone of our delivery of services for the coming years and I would like to thank everyone involved in developing these plans which continue to be evolved. Our future work will be built around three core programmes; **Community Arts, good Mental Health, and Dementia Support**. All our staff and volunteers have worked extremely hard in continued challenging conditions to deliver our services and programmes in a variety of ways and on behalf of the Trustees I thank everyone for their great efforts.

We continue to enjoy an engaging and constructive partnership with Orb Community Arts who are based in Knaresborough. Leon Fijalkowski is Strategic Director of both Pioneer Projects and Orb sharing his time between both organisations. We also have representation on each other's Board of Trustees which continues to build on the significant co-operation which already exists and seeks to increase our learning and delivery opportunities.

It may appear from an initial glance of the financial results for the year that we have somewhat overspent recording a deficit, in cashflow terms, of approximately £50,000 on the year but this was a conscious business decision as we carried over additional surplus funds from the previous year and we continue to hold prudent cash reserves to meet any unexpected events. During the financial year there has also been a revaluation of our building, Looking Well Studios, which in accounting terms has resulted in a revaluation gain of some £247,042. This has no impact on our cashflow but does increase the value of our balance sheet as the property is an asset of Pioneer Projects.

The directors, who are also the Charity Trustees, present their report and accounts for the year ended 31st August 2022. The accounts have been prepared in accordance with the accounting policies set out in note 1 to the accounts and comply with the Charity's Memorandum and Articles of Association, the Companies Act 2006 and with the Statement of Recommended Practice (SORP) effective January 2015

Structure, governance, and management.

The charity is a company limited by guarantee. It is also a registered charity, number 1067976.

The Trustees, who are also the directors for the purposes of company law, who served during the year were:

Richard Pattinson (Chair)
Dr Jane Burnett
Louise Colley (Orb Community Arts representative)
Danielle Daglan (appointed September 2021)
Michelle Hodgson
John Howard Matthew

The Board of Trustees is the ultimate responsible body of the organisation, and it meets regularly throughout the year to advise on strategies and to exercise management and financial oversight of the charity. The day-to-day activities are organised and managed by a small team of paid staff under the overall control of the Board of Trustees. There are no related close party relationships to be disclosed. The Trustees are aware of their responsibility to assess and control the risks to which the charity is subject. The assessment and control of these risks is an ongoing process and is regularly reviewed by the Trustees. Risk assessment is thus applied to all relevant areas of operation, ranging from health and safety matters to financial systems.

Objectives and activities

The charity is constituted as a company limited by guarantee, and was established for the following main objectives:

1. To advance the education and understanding of health issues, in particular by using the arts to communicate such issues.
2. To provide educational, recreational, and other leisure time facilities in the interest of social welfare, with the object of improving the conditions of life of the inhabitants of Bentham, North Yorkshire, and other appropriate communities.
3. To promote such other charitable activities as the trustees may from time to time determine.

The Trustees have paid due regard to guidance issued by the Charity Commission in deciding what activities the charity should undertake.

Achievements and performance

Pioneer Projects develops projects, activities and training through arts and celebration to reduce social isolation, promote inclusion and build strong and healthy rural communities. The organisation's ethos and working practices are based on the evidence that health and creativity are connected. A broad-ranging programme of high-quality imaginative arts activities engages people of all ages as participants and the wider community as audiences. The artist-led, person-centred delivery has been developed to engage older people and people living with memory loss, mental health and long-term conditions and supports families and carers. More details of our activities are contained in the Annual Report.

We look forward to further developing our services especially for younger people and we will explore ways where we might be able to support farming communities in our areas of operation.

Financial review

Core funding is supplied through contracts with local health and social services, and external grant funding is also secured for specific arts programmes and celebratory events. Work is only carried out if funding has been secured unless in exceptional circumstances where the Board agree to access the unrestricted reserve, as happened at the start of the Covid 19 pandemic. There is therefore a continuing requirement to maintain a reserve to cover running costs, and the costs of winding up should this ever become necessary. The Trustees aim to maintain a reserve of a minimum of four months' running costs including a Building Maintenance Reserves and Staff Contingency Fund. Given the sensitive nature of the charity's work in mental health and with people with dementia, the Trustees believe that any shorter wind-up time would be too abrupt. This policy is monitored at each Board Meeting and reviewed annually at the AGM.


Considering being a Trustee of Pioneer Projects?

We are keen to hear from anyone who is interested in joining the Board of Trustees to support the continuing work and ambitions of Pioneer Projects.

The policy in respect of recruitment of trustees is for the potential trustee to have an initial informal discussion with senior staff or an existing trustee and visit Pioneer Project's premises in Bentham. A trustee pack is supplied, including an application form. The application form is returned to the Board Secretary and a meeting is set up with a trustee and senior manager to discuss trusteeship and mutual suitability. Two references are requested and followed up. Potential trustees are invited to a Board meeting to observe the meeting and for nomination. None of the Trustees has any beneficial interest in the company. All the Trustees are members of the company and guarantee to contribute £1 in the event of a winding up.

On behalf of the Board

Richard Pattinson (Chair)


Date..... 20.02.2023

Strategic Director's Report – Year Ended 31 August 2022

Introduction

2021-22 was another challenging year, with the negative impact of Covid continuing and the additional cost-of-living crisis really starting to bite. Times are tough for the people Pioneer Projects supports, and the increase in demand for our services has been notable, especially around mental ill-health. Times are also hard for Pioneer Projects as an organisation, with competition for funding increasing, maintaining a well workforce during a pandemic is difficult, and recruiting new qualified staff problematic. Nevertheless, we have maintained an effective service, grown to meet the increased need, and remained on a solid financial footing. We are heading into the next financial year with confidence, and with a new five-year Strategy and Business plan in development, knowing that our approach to harnessing creativity to build healthy, inclusive, and connected communities has proven itself to be effective and sustainable even in the most difficult of times.

Finance

2021-22 saw Pioneer's finances remain robust. In terms of in-year cashflow income of £176,862 was down on the previous year's figure of £226,123 and expenditure was up from £180,198 to £233,643, suggesting an in-year deficit of £56,781. However, this came on the back of three years of in-year surpluses, and with significant funds dedicated to delivery brought forward from the previous year, this effectively resulted in a balanced budget. We enter 2022-23 with Cash at Bank and in Hand standing at £123,714 including a full Operational and Building Reserve of £45,000. Budgeted in-year expenditure for 2022-23 is showing only a modest shortfall of around £17,000 with this being addressed through our ongoing bid development strategy and we expect to end the next financial year with an in-year surplus. Furthermore, the majority of our income streams are now multi-year grants and contracts, making the medium-term financial picture stable. This includes funding from North Yorkshire County Council, the WACA & Modality Primary Care Networks, Bradford District Care Trust, the National Lottery, the Igen Foundation, and the Tudor Trust.

Support Provided

Support and services continue to focus on the delivery of group based creative activities that promote inclusion, increased skills, and improved wellbeing alongside keyworker interventions to support engagement, wellbeing assessment, goal setting, onward referral to appropriate services, and personal progression. After providing a largely remote service during the pandemic, including online groups and 1-1 support, 2021-22 saw these gradually returning to physical spaces. Whilst some delivery remained on-line for those unable or still too anxious to access face-to-face opportunities, this included the resumption of activity at our base at Looking Well Studios in Bentham, and at a growing number of satellite locations across Craven.

Support was delivered across three main areas, including a Community Arts programme, a Dementia programme, and a Mental Health programme, each combining group activity and keyworker support. The Community Arts programme included an inclusive, all age set of regular weekly creative activities embracing art, craft, movement, singing, and writing, and delivered in Bentham, Skipton, and online.

The Dementia programme provided weekly creative art and craft sessions in Bentham, Settle, and Skipton to people living with dementia, alongside two monthly Carers groups in Bentham and Skipton in collaboration with Carers Resource to support their partners or family members. The Mental Health programme provided both a series of weekly creative art and craft sessions across the whole district to people with both diagnosed serious mental illness referred by via secondary care or the local authority, and people with more common issues such as depression, anxiety, or stress, referred by GPs, social prescribers, or self-referral. This programme saw the most growth with new activity developing at a range of locations including Bentham, Settle, Skipton, and Glusburn, in response to increased demand. This has helped address some of the challenges of providing consistent support across a large and sparsely populated rural area, and also seen targeted support provided to often marginalised groups including Skipton's South Asian community, and the residents of the deprived Greatwood and Horseclose estate, also in Skipton. All of this work was done in partnership with a range of community organisations, charities, and statutory health services (including Bradford District Care Trust and the WACA and Modality Primary Care Networks) and the local authority (including North Yorkshire County Council Health & Adult Services and the Stronger Communities team).

In addition to this core work, we continued to host and support Bentham Community Library at Pioneer's main premises, and a range of local volunteer led creative and community groups and activities. We also provided significant sector support, administering the Compass in Craven E-hub online resource for the cross-sector Craven Communities Together health partnership for the fifth consecutive year. We also developed a new Craven Mental Health & Wellbeing Hub network across the district, supporting more local organisations to play a role in providing community based mental health support. This is set to grow over the next three years and managing the network will be a central part of our work. This wider partnership work across Compass and the Mental Health & Wellbeing network sees us working with and supporting over 150 organisations of all shapes and sizes.

Numbers Supported

In total, this work saw Pioneer provide 6,843 episodes of support (including attendance at group sessions and 1-1 interventions), to 687 individuals at an average of 10 episodes of support per participant. As an indicator of need, pre-pandemic these figures stood at 4,785 episodes of support to 458 individuals, also with an average of 10 episodes of support. Though numbers fluctuated during the pandemic due to the increased pressures of social isolation and the nature of remote support, our operating environment has now settled down and it is clear that need has increased significantly, with a concomitant increase in service delivery.

Impact

Pioneer has a well develop 'service user journey' and a related outcomes framework. Through 1-1 support and assessment, this empowers participants to co-design their engagement with Pioneer, set personal goals, and help them better understand the impact of their engagement on their wellbeing and life opportunities. It also provides clear data around the impact of our support in key areas, backed up by personal feedback.

Increases in mental health and wellbeing

During the year 79% of those assessed showed improved mental health as measured using the Shorter Warwick Edinburgh Mental Health Scale. Pre-pandemic, this figure stood at 80% but at the height of the first lockdown had dipped as low as 44% and it was reassuring to see that the negative effects of social isolation had significantly abated. When asked by graded question as to whether they felt engagement had been 'beneficial in maintaining or improving wellbeing' 98% said yes, with 44% grading this as 'very much' (the highest level). Feedback from participants strongly reinforced that taking part at Pioneer had improved their mental health and wellbeing or mitigated the impact of mental ill-health. It was also clear that, whilst remote support had been valued and helpful during lockdown, a return to face-to-face activity was clearly more impactful.

"It's been great support on all degrees for my mental wellbeing. It's like a rock. A safe environment. It has a positive impact on my mental health, and that's helped me improve my physical health too."

"(Pioneer) has changed me completely- I used to be a very angry man - not now."

Increases in skills and confidence

Participants set themselves personal goals around developing life skills and confidence using a RARPA (Recognizing and Recording Progress and Achievement) based community learning tool. This allowed them to set both activity goals (such as 'regular attendance at the Singing Group') and personal goals (such as 'increased social interaction with others') and measure progress towards them. 93% of those assessed showed progress, a figure that had dipped to 66% at the pandemic's peak but is now back to pre-pandemic levels. Once again, whilst remote support had been effective, face-to-face support was clearly a more impactful approach.

"It's helped me develop my writing skills, supported me to be more sociable, and helped me to feel valued."

"Having and talking about goals and having a plan spurred me on."

Increases in social inclusion

In graded questionnaires about the impact of engagement 95% of those assessed registered increased social inclusion as a result of attending Pioneer's sessions. This figure has remained consistent during and after the pandemic, indicating that the sense of belonging engendered by support was one area where face-to-face and remote approaches could prove equally effective.

"It offers a safe space where I can meet new people, get new skills, and socialise. It gives me structure to the week and it's FUN."

Increased Citizenship

Our graded questionnaires also provided feedback on feelings of increased citizenship with this standing at a healthy 89%. This is consistent with the figures during the pandemic but has dipped from a 100% pre-pandemic figure. Feedback suggests that, though much face-to-face activity did return during this year, much of the inclusive community celebration, events, and activity Pioneer is known for have yet to return to pre-pandemic levels and that these opportunities to take part in and contribute to the wider community were key to generating a sense of increased citizenship.

“It’s given me routine, motivation and a sense of belonging.”

Progressions into volunteering, education, or work

Asked whether they had made any significant progressions in the last year 58% of those assessed stated they had made a primary progression into paid employment (7%), education (18%), volunteering (18%), or increased community activity (15%). 95% assessed felt that engagement had made them feel more employable, and 100% felt that ongoing engagement would be beneficial to their wellbeing and personal development.

“I need to put this on my CV, it has helped me.”

Partnerships and System Impact

Pioneer’s impact is not just confined to the individuals it supports but also to the organisations it works with and the wider community, health, and skills development environments it works within. The support Pioneer provides to Craven Communities Together to administer the Compass in Craven E-hub currently benefits 146 organisations by providing a shared database of local services alongside multi-agency referral, client record management, and project management functionalities. The Mental Health & Wellbeing Hub Network supports better collaborative working with over 10 organisations across the VCS, health, and social care sectors.

There is also the key partnership with fellow creative community arts and wellbeing organisation Orb Community Arts with whom Pioneer continues to share a Strategic Director. This mutually beneficial relationship supports both organisations to develop a more effective, shared approach to the use of creativity in building individual health and skills, and community cohesion and resilience. The combined work of Pioneer Projects and Orb Community Arts is seeing both exert greater influence, with primary care, secondary care, and the local authority all starting to take creative engagement more seriously. This is leading to increased cross sector partnership work, increased investment into Pioneer Projects, and increased investment into the communities we support.

Staffing

The last year has seen some flux within the staff team, but the trend remains one of growth to meet increasing demand. The introduction of two Keyworker posts, one for North Craven (based in Bentham) and one for South Craven (based in Skipton), is set to be extended in the 2022-23 year with an additional Keyworker providing support at

a range of new partner organisations and venues, and with an additional LGBTQ+ outreach role. The additional Apprenticeship role introduced in 2021-22 added useful additional capacity, but has now been deleted, and is to be replaced by a permanent Administrator role, in the light of identified organisational need. There will also be a new role of Creative & Wellbeing Facilitator introduced to develop consistent and connected delivery under the guidance of the Creative & Wellbeing Projects Manager and working alongside the existing team of sessional creative staff. The end of this financial year saw the resignation of the existing Creative & Wellbeing Projects Manager who is moving on to a role with a national charity. At the time of writing a new manager, Grace Knill, is in place and bringing a renewed creative focus to the organisation, with wide experience in creativity, wellbeing, and youth work.

Promotion of Services

Pioneer continues to use a variety of means to promote its services, including its website, social media channels, the Compass in Craven E-hub, regular newsletters, articles in the local press and by maintaining excellent links with a range of statutory and community partners who disseminate information on our behalf. We also provide a range of printed promotional materials by which we promote our services. Plans to develop a more impactful promotional strategy that better reflects our developing service offer and a new fit for purpose website are progressing and will be actioned in the 2022-23 financial year.

Future Plans

Pioneer has now recovered from the impact of the pandemic and the crisis response to service delivery and development that this engendered. A new five-year Strategy & Business Plan is nearing completion, and clearly sets out a renewed vision of harnessing the power of creativity to improve individual mental health and wellbeing, empower people to fulfil their potential, and build more inclusive, capable, resilient, and connected communities.

Future work will involve:

- building three core creative programmes of work around Community Arts, Mental Health, and Dementia, supported by person centred keyworker support to aid engagement, development, and progression
- work that is increasingly all age, with a renewed focus on developing services for children and young people
- more training opportunities provided, both internally for participants and staff that want to develop skills around creativity and creative engagement, but also for other organisations wanting to develop their staff in these fields
- embracing Pioneer's role as both a local and district organisation, playing a crucial community function from its base in Bentham, but also providing unique services and support across the whole of Craven
- brokering and leading the cross-sector partnerships and collaboration that an under resourced rural area like Craven needs to thrive
- working increasingly across district boundaries alongside Orb Community Arts to expand creative opportunities for local people and communities

- ensuring that creativity, and creative approaches, are recognised and adopted as effective ways of addressing individual and community need by funders and commissioners of services at all levels, in both health, skills, and culture

After the disruption of the pandemic, Pioneer Projects is now well placed to grow and meet the growing demands of the people and communities it supports, and to become a beacon of best practice in how creativity can drive and maximize individual and community potential.

Leon Fijalkowski
Strategic Director
January 2023

Pioneer Projects (Celebratory Arts) Limited
Independent Examiner's report to the trustees.

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

It is my responsibility to:

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

Basis of independent examiner's statement

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

Independent examiner's statement

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

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

Zillah Hopps FMAAT
White Rose Accounting
19th December 2022

Pioneer Projects (Celebratory Arts) Limited
Statement of Financial Activities
for the year ended 31st August 2022

	Note	Unrestricted Funds 2022 £	Restricted Funds 2022 £	Total Funds 2022 £	Total Funds 2021 £
Incoming Resources					
From generated funds:					
Donations and gifts	2.1	2,862	-	2,862	2,387
Activities for generating funds	2.2	12,725	-	12,725	100
Investment income		-	-	-	-
		15,587	-	15,587	2,487
Grants	2.3	-	133,692	133,692	190,759
Incoming resources from charitable activities	2.4	1,459	24,619	26,078	24,091
Other incoming resources	2.5	1,506	-	1,506	8,785
Total incoming resources		18,552	158,311	176,862	226,123
Resources Expended					
Investment costs		67	-	67	-
Charitable activities	3.1	21,313	205,121	226,434	179,718
Governance costs	3.2	480	-	480	480
Total Resources Expended		21,860	205,121	226,981	180,198
Net incoming/(outgoing) resources before transfers		(3,308)	(46,810)	(50,118)	45,925
Gross transfers between funds		(19,699)	19,699	-	-
Net incoming/(outgoing) resources before other recognised gains/(losses)		(23,008)	(27,111)	(50,118)	45,925
Other recognised gains/(losses)	2.6	247,042	-	247,042	-
Net movement in funds		224,035	(27,111)	196,924	45,925
Net income/(expenditure) for the year		224,035	(27,111)	196,924	45,925
Total funds brought forward		112,703	270,278	382,982	337,057
Total funds carried forward		336,738	243,168	579,906	382,982

The statement of financial activities also complies with the requirements for an income and expenditure account under the Companies Act 2006.

Pioneer Projects (Celebratory Arts) Limited
Balance Sheet
as at 31st August 2022

	Notes	2022 £	2021 £
Fixed Assets			
Tangible assets	4	454,043	206,825
Current assets			
Cash at bank and in hand		123,714	241,049
Debtors and prepayments	5	<u>3,086</u>	<u>5,460</u>
		126,800	246,509
Current liabilities			
Creditors and accruals:			
amounts falling due within one year	6	<u>(937)</u>	<u>(70,352)</u>
		(937)	(70,352)
Net current assets		125,863	176,157
Total assets less current liabilities		579,906	382,982
Net assets		<u>579,906</u>	<u>382,982</u>
Represented by Funds	8		
Unrestricted		336,738	112,703
Restricted		<u>243,168</u>	<u>270,278</u>
		<u>579,906</u>	<u>382,982</u>

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

The directors (Trustees) acknowledge their responsibilities for:

i) ensuring the company keeps accounting records which comply with Sections 386 and 387 of the Companies Act 2006; and

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

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

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



Richard Pattinson
(Chair)

date..20.02.2023

Company Registration Number
03241874

Pioneer Projects (Celebratory Arts) Limited
Statement of cashflows
as at 31st August 2022

	Notes	2022 £	2021 £
Net cash provided by/(used in) operating activities	10	(115,241)	121,094
Cashflows from investing activities:			
Purchase of property, plant & equipment		(2,094)	(2,471)
Proceeds from the sale of investments		-	-
Net cash used in financing activities		<u>(2,094)</u>	<u>(2,471)</u>
Change in cash and cash equivalents in the year		(117,335)	118,623
Cash and cash equivalents at the start of the year		<u>241,049</u>	<u>122,426</u>
Total cash and cash equivalents at the end of the year		<u><u>123,714</u></u>	<u><u>241,049</u></u>
Analysis of cash and cash equivalents			
Cash at bank and in hand		<u><u>123,714</u></u>	<u><u>241,049</u></u>

Pioneer Projects (Celebratory Arts) Limited
Notes to the accounts
for the year ended 31st August 2022

1. Accounting Policies

Basis of Preparation

The financial statements have been prepared in accordance with the Companies Act 2006, applicable accounting standards, and with the Statement of Recommended Practice (SORP) issued in January 2015.

Legal Status

The charity is a company limited by guarantee and has no share capital. The liability of each member in the event of winding up is limited to £1.

Its directors are its trustees and vice versa.

Funds Structure

Restricted funds are those subject to restrictions on their expenditure imposed by the donor or grantor

Unrestricted funds are available for use at the discretion of the trustees in furtherance of the general objectives of the charity.

Incoming Resources

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

Donated Services and Facilities

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

Volunteer Help

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

Resources Expended

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

Liability Recognition

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

Governance Costs

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

Depreciation

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

Freehold buildings	-	2% straight line (up to 2021)
Fixtures, fittings and equipment	-	25% reducing balance
Computer equipment	-	33% reducing balance

2. Incoming Resources	Unrestricted Funds 2022 £	Restricted Funds 2022 £	Total Funds 2022 £	Total Funds 2021 £
2.1 Donations and gifts	2,862	-	2,862	2,387
2.2 Activities for Generating Funds, including NYCC individual service contracts				
Friday Art Group	-	-	-	-
Memory Loss Groups	7,481	-	7,481	100
Community Art Shed	263	-	263	-
Payments activities	4,981	-	4,981	1,798
	<u>12,725</u>	<u>-</u>	<u>12,725</u>	<u>1,898</u>
2.3 Grants				
Baring Foundation	-	-	-	8,000
Coop Community Fund	-	-	-	2,004
Craven Communities Together (compass)	-	32,599	32,599	-
Craven Communities Together Small Grant (Settle)	-	1,000	1,000	-
Craven District Council Small Business Grant Covid	-	-	-	18,636
Dept Health & Social Care Infection Control Fund (via NYCC)	-	-	-	17,738
European Social Fund/Humber Learning Consortium	-	-	-	11,137
Igen Trust	-	-	-	28,632
National Lottery Comm Fd-Reaching Communities	-	48,028	48,028	46,497
NYCC Get Going Grant	-	740	740	-
NYCC Stronger Communities - Create & Chat	-	1,000	1,000	-
NYCC Stronger Communities/IBEX Compass	-	8,360	8,360	-
NYCC Stronger Communities - Suicide Prevention	-	4,500	4,500	3,750
Mind - Coronavirus Mental Health Response Fund	-	-	-	20,000
The Tudor Trust	-	32,000	32,000	27,000
Two Ridings Community Foundation Arqiva	-	1,000	1,000	-
West Yorkshire & Harrogate Health & Care Ptnship	-	-	-	500
Better Connect (Your Consortium) DWP Kickstart	-	4,465	4,465	6,865
	<u>-</u>	<u>133,692</u>	<u>133,692</u>	<u>190,759</u>
2.4 Other Incoming resources from charitable activities				
NYCC Health & Adult Services Community Mental				
Health Contract	-	18,983	18,983	18,983
NYCC HAS ISCs	-	2,109	2,109	-
NYCC Library Service Level Agreement	-	3,527	3,527	3,310
Room hire	1,459	-	1,459	-
	<u>1,459</u>	<u>24,619</u>	<u>26,078</u>	<u>22,293</u>
2.5 Other incoming resources				
Other income (commission, fees, training)	394	-	394	7,733
OffGem RHI periodic payments	1,112	-	1,112	1,052
	<u>1,506</u>	<u>-</u>	<u>1,506</u>	<u>8,785</u>
2.6 Other recognised gains				
Revaluation of property	247,042	-	247,042	-
	<u>247,042</u>	<u>-</u>	<u>247,042</u>	<u>-</u>
Investment Income				
Bank Interest	-	-	-	-
	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Total Incoming Resources	<u>265,594</u>	<u>158,311</u>	<u>423,905</u>	<u>226,123</u>

3. Resources Expended	Unrestricted Funds 2022 £	Restricted Funds 2022 £	Total Funds 2022 £	Total Funds 2021 £
Investment costs				
Bank charges and interest	67	-	67	-
	<u>67</u>	<u>-</u>	<u>67</u>	<u>-</u>
3.1 Charitable Activities				
Wages, salaries and pensions	-	113,101	113,101	84,799
Payroll charges	-	179	179	168
Strategic Director	-	23,460	23,460	19,334
Consultancy/External Evaluation	-	7,747	7,747	550
Rent and rates	-	218	218	111
Light and heat	930	5,939	6,869	4,053
Telephone	129	1,401	1,530	1,941
Course fees, subscriptions etc	110	198	308	340
Selfa Children's Charity rural reach	-	-	-	9,000
Insurance	2,154	400	2,554	1,319
Print post stationery and IT	324	2,630	2,954	3,318
Repairs and renewals	379	2,770	3,149	2,839
Marketing	35	1,094	1,129	749
Fees to sessional artists and tutors	10,965	34,854	45,819	35,354
Volunteer expenses	390	15	405	184
Cleaning and catering	1,048	3,319	4,367	2,549
Travel and subsistence	704	394	1,098	23
Materials	1,374	1,835	3,208	1,636
Venue hire	102	4,474	4,576	1,788
Training	400	1,017	1,417	85
Overpayment of NYCC HAS ISCs	351	-	351	1,180
Sundry	-	78	78	-
Depreciation	1,918	-	1,918	8,398
	<u>21,313</u>	<u>205,121</u>	<u>226,434</u>	<u>179,718</u>
3.2 Governance costs				
Accountancy and Independent Examiner's Fee	480	-	480	480
	<u>480</u>	<u>-</u>	<u>480</u>	<u>480</u>
Total Resources Expended	<u>21,860</u>	<u>205,121</u>	<u>226,981</u>	<u>180,198</u>

4. Tangible fixed assets and depreciation.

	Buildings £	Computer Equipment £	Fixtures, fittings and equipment £	Total £
Cost				
Balance b/fwd	428,340	11,419	30,848	470,606
Property revaluation reserve	247,042	-	-	247,042
Additions	-	1,800	294	2,094
As at 31st August 2022	<u>675,382</u>	<u>13,219</u>	<u>31,141</u>	<u>719,742</u>
Depreciation				
Balance b/fwd	225,382	9,214	29,185	263,781
Charge for the year	-	1,322	597	1,918
As at 31st August 2022	<u>225,382</u>	<u>10,535</u>	<u>29,782</u>	<u>265,699</u>
Net book value				
As at 31st August 2021	<u>202,958</u>	<u>2,205</u>	<u>1,662</u>	<u>206,825</u>
As at 31st August 2022	<u>450,000</u>	<u>2,683</u>	<u>1,359</u>	<u>454,043</u>

The building was acquired in January 2004. Work to refurbish and convert the property started in December 2004 and was completed in early January 2006. The premises are the headquarters of the charity.

A professional valuation of the property was undertaken in February 2006, and as a result initial depreciation of £128,496 was applied at 31st August 2006 to reflect the market valuation of £300,000. A depreciation policy of writing this value off over 50 years was agreed and implemented from 1st September 2008.

A further professional revaluation was carried out in January 2022 giving a market value of £450,000; the uplift in value is shown in the revaluation reserve. No further depreciation was applied.

5. Debtors and Prepayments

	2022 £	2021 £
Analysis of debtors falling due within one year		
Trade debtors	80	1,223
Salaries	-	-
Accrued income	-	-
Prepayments	<u>3,006</u>	<u>4,237</u>
	<u>3,086</u>	<u>5,460</u>

6. Creditors and accruals

	2022 £	2021 £
Analysis of creditors falling due within one year		
Accountancy/Independent Examination	480	480
Salaries and pensions	457	337
Accruals	-	50
Trade Creditors*	<u>-</u>	<u>69,484</u>
	<u>937</u>	<u>70,352</u>

* all Dept Health & Social Care Infection Control Fund (via NYCC)

7. Staff costs and emoluments

	2022 £	2021 £
Gross salaries	110,123	81,821
Employer's National Insurance	745	745
Employer's pension contributions	<u>2,232</u>	<u>2,232</u>
	<u>113,101</u>	<u>84,799</u>
Average number of employees (f.t.e.)		
Direct charitable work	3	3
Administrative	<u>2</u>	<u>2</u>
	<u>5</u>	<u>5</u>

No employees received remuneration in excess of £60,000

8. Analysis of funds

8.1 Funds held.

Fund name	Type	Purpose and restrictions
Building Development Fund	Restricted	property value included within tangible fixed assets
Bradford District Care Trust Crisis Alternative Support Fund	Restricted	Craven Mental Health Framework Safe Spaces
Baring Foundation	Restricted	Arts & Mental Health Skipton
Big Lottery Fund Awards for All	Restricted	Deliver dementia sessions and carers group
Brelms Trust	Restricted	Costs for social inclusion session
Coop Community Fund	Restricted	Creative Community Hub, Bentham
Craven Communities Together (compass)	Restricted	Compass in Craven eHub staff costs
Craven Communities Together Small Grant (Settle)	Restricted	Creative Craven sessions, Settle
Craven District Council Small Business Grant Covid	Unrestricted	Small Business Grant Covid
Craven DC WW1/Moving Museums Project	Restricted	Delivery of creative projects in partnership with Craven Museum & Gallery
Dept Health & Social Care Infection Control Fund (via NYCC)	Restricted	Covid grant
European Social Fund/Humber Learning Consortium	Restricted	Community learning courses & progression to employment
Garfield Weston Foundation	Restricted	Core staff costs
Igen Trust	Restricted	Staff costs for Social Prescribing project
Postcode Community Trust	Restricted	Dementia groups
National Lottery Community Fund - Reaching Communities	Restricted	Creative & Wellbeing Community Hub sessions, staff & overheads
NYCC Get Going Grant	Restricted	Lego Club for 6-11 years, Bentham
NYCC Health & Adult Services Community Mental Health Contract	Restricted	Community mental health support, Craven
NYCC Health & Adult Services Individual Service Contracts	Restricted	Day time activities and support
NYCC Library Service Level Agreement	Restricted	Bentham Community Library
NYCC Stronger Communities - Create & Chat	Restricted	Social & Creative group for women, Skipton
NYCC Stronger Communities/IBEX Compass	Restricted	Compass e-hub development in Craven
NYCC Stronger Communities - Suicide Prevention	Restricted	Groups for improving mental health & reducing suicide prevention
Mind - Coronavirus Mental Health Response Fund	Restricted	Remote mental health groups, tel support & management costs
The Tudor Trust	Restricted	Core staff costs
Two Ridings Community Foundation Arqiva	Restricted	Core staff costs
Better Connect (was Your Consortium) DWP Kickstart	Restricted	Dept. Work & Pensions Kickstart Apprenticeship Scheme 2 x 6 months

8.2 Movement of major funds

Fund name	Balance b/fwd	Incoming resources	Outgoing resources	Transfers	Balance c/fwd
Unrestricted funds					
General unrestricted funds	94,067	265,594	18,582	(8,259)	332,820
Craven District Council Small Business Grant Covid	18,636	-	3,278	(11,440)	3,918
	<u>112,703</u>	<u>265,594</u>	<u>21,860</u>	<u>(19,699)</u>	<u>336,738</u>
Restricted funds					
Building Development Fund	175,988	-	-	-	175,988
Bradford District Care Trust Crisis Alternative Support Fund	-	-	555	-	(555)
Baring Foundation	3,932	-	4,001	69	-
Big Lottery Fund Awards for All	(276)	-	-	276	-
Brelms Trust	(185)	-	-	185	-
Coop Community Fund	(120)	-	-	120	-
Craven Communities Together (compass)	-	32,599	17,488	-	15,111
Craven Communities Together Small Grant (Settle)	-	1,000	1,000	-	-
Craven DC WW1/Moving Museums Project	(120)	-	386	505	-
Dept Health & Social Care Infection Control Fd	-	-	16,258	17,738	1,480
European Social Fund/Humber Learning Consortium	(331)	-	92	423	-
Garfield Weston Foundation	(1,021)	-	-	1,021	-
Igen Trust	26,939	-	26,939	-	-
Postcode Community Trust	439	-	-	(439)	-
National Lottery Comm Fd-Reaching Communities	28,033	48,028	56,798	-	19,264
NYCC Get Going Grant	-	740	500	-	240
NYCC Health & Adult Services Community Mental Health Contract	6,423	18,983	20,641	-	4,765
NYCC Health & Adult Services Individual Service Contracts	-	2,109	-	-	2,109
NYCC Library Service Level Agreement	2,094	3,527	4,397	-	1,224
NYCC Stronger Communities - Create & Chat	-	1,000	1,000	-	-
NYCC Stronger Communities/IBEX Compass	(216)	8,360	8,360	216	-
NYCC Stronger Communities - Suicide Prevention	3,586	4,500	8,086	-	-
Mind - Coronavirus Mental Health Response Fund	250	-	294	44	-
The Tudor Trust	25,660	32,000	34,118	-	23,543
Two Ridings Community Foundation Arqiva	-	1,000	1,000	-	-
Better Connect (Your Consortium) DWP Kickstart	(799)	4,465	3,209	(458)	-
	<u>270,278</u>	<u>158,311</u>	<u>205,121</u>	<u>19,699.44</u>	<u>243,168</u>
Total Funds	382,982	423,905	226,981	-	579,906

9. Net assets between funds

	Unrestricted Funds 2022 £	Restricted Funds 2022 £	Total Funds 2022 £
Fixed assets	278,054	175,988	454,043
Current assets	59,620	67,180	126,800
Current liabilities	(937)	-	(937)
	336,738	243,168	579,906

The Building Development Fund of £175,988 shown in note 8.2 has been fully expended in previous years and is represented by the property included within tangible fixed assets of £454,053 above.

The unrestricted funds in the Balance Sheet amounted to £342,747 being fixed assets of £278,055 and liquid reserves of £64,693.

From the liquid reserves of £64,693 the Board have agreed to reserves as follows (including a Building Maintenance & Staff Contingency Fund of £6,000):

Reserves policy:	£	45,000
Project delivery:	£	13,683
	£	58,683

10. Reconciliation of net movement in funds to net cash flow from operating activities

	2022 £	2021 £
Net movement in funds	196,924	45,925
Adjustments for:		
Depreciation charges	1,918	8,398
Revaluation of property	(247,042)	-
Decrease/(increase) in debtors	2,374	(2,817)
Increase/(decrease) in creditors	(69,415)	69,588
Increase/(decrease) in deferred income	-	-
Net cash provided by/(used in) operating activities	(115,241)	121,094