

Charity registration number 1111899

Company registration number 05346480 (England and Wales)

YORK CARES
ANNUAL REPORT AND UNAUDITED FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 JULY 2022
LIMITED BY GUARANTEE

YORK CARES

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YORK CARES

LEGAL AND ADMINISTRATIVE INFORMATION

Trustees	A R Ferguson J E Clarke S J Draper M J Fleetham R J Micheli N Thompson J C Ivory L A M Soulsby - Chair
Secretary	S E Whiteley
Charity Manager	H Hennell
Charity number	1111899
Company number	05346480
Principal address	Careers and Placements University of York Harewood Way Heslington York YO10 5DD
Independent examiner	N Clemit ACA, FCCA JWPCreers LLP Chartered Accountants Genesis 5 Church Lane York YO10 5DQ
Bankers	HSBC Bank Plc 13 Parliament Street York YO1 8XS

YORK CARES

TRUSTEES' REPORT (INCLUDING DIRECTORS' REPORT) FOR THE YEAR ENDED 31 JULY 2022

The trustees present their annual report and financial statements for the year ended 31 July 2022.

The financial statements have been prepared in accordance with the accounting policies set out in note 1 to the financial statements and comply with the charity's governing document, the Companies Act 2006 and "Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland published in October 2019".

The legal and administrative information page forms part of this report.

Objectives and activities

Summary of the objects of the charity set out in its governing document

To pursue any charitable purpose for the benefit of the people of the City of York, in particular, but not exclusively, by the selection, training and provision of volunteers. "Charitable" means charitable according to the laws of England and Wales.

Summary of the main activities undertaken for the public benefit in relation to these objects

York Cares is a partnership of public, private and voluntary sector organisations committed to realising a vision of York as an ever more vibrant and socially inclusive city in which to live and work. York Cares brings employers, their employees and communities together in positive and sustainable collaborative action, principally through employee-volunteering, in support of this vision.

The activities that the charity has undertaken to further its charitable purposes for the public benefit are detailed below.

The trustees consider that they have complied with their duties under section 4 of the Charities Act 2011 to have due regard to the public benefit guidance published by the Charities Commission.

York Cares aspires:

- to provide an opportunity for dialogue between employers and the community, which will:
 - i) contribute to the promotion of a culture of active citizenship in York through a programme of employee volunteering;
 - ii) assist employers to realise their commitment to responsible business practice;
- to effect the exchange of skills, knowledge and ideas between business and community, to the benefit of all who live and work in York.

Additional details of objectives and activities

We match the skills and expertise of employers and their employees to community projects where they can have most impact. Our tried and tested programmes deliver tangible benefits for local people, as well as workforce development opportunities for employers.

Our flexible programme of opportunities enables our employer members to mix and match opportunities to develop a tailored volunteering programme which reflects their business needs and maximises the impact of their engagement in the local community.

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

Our programme

- Aspirations: inspiring young people aged 11-16 about possible futures and motivating them to work harder and aim higher
- Inspiring Minds: inspiring disadvantaged children aged 5-11 by linking real life and learning
- Skills Share: sharing business expertise to support voluntary, community and social enterprise (VCSE) organisations to become more sustainable
- Social Connections: contributing to the well-being of older people by having a positive impact on their lives
- Starting Blocks: giving care experienced young people an insight into the working environment
- Team Challenges: one-off projects to transform community buildings and urban green spaces

Annual member events

- York Cares Annual Stakeholder Meeting: opportunity for members to meet with like-minded leaders from the private, public and VCSE sectors to discuss key strategic social issues
- York Cares Annual Awards Ceremony: opportunity for members to recognise and celebrate employee achievements with York Cares 'Golden Moments' awards.

YORK CARES

TRUSTEES' REPORT (INCLUDING DIRECTORS' REPORT) (CONTINUED) FOR THE YEAR ENDED 31 JULY 2022

Achievements and performance

Highlights for 2021-22

1,655 employees undertook volunteering opportunities in 2021-22.

Numbers have started to increase again following the drop during the Covid-19 pandemic.

Aspirations

25 volunteers supported over 300 young people

- We were allocated a bursary of £2,200 from Two Ridings Community Foundation to allow a member of the York Cares team to continue participation with the York Multiple Complex Needs Network through the Together With Young People group.
- Through our contract with UniConnect FutureHY, Arup delivered Project Dare virtually with 15 Year 10 pupils from Northallerton School and Sixth Form College. The activity was themed around designing a section of the high speed rail network and required pupils to draw on a range of skills including maths, problem solving and teamwork. Hiscox delivered a hybrid Project Dare with six pupils from Caedmon College in Whitby, the first session was delivered virtually and the second at the Hiscox offices in York. The project was themed around creating a pet insurance policy. Employee-volunteers from boxxe, Portakabin and Nestle supported UniConnect's STEM conference for over 100 Year 10 pupils from across North Yorkshire at the National Railway Museum. Volunteers delivered a marketplace style session and also formed part of the panel for a Q & A session.
- The Department of Biology at the University of York (UoY) delivered five outreach sessions themed around Osteoporosis as part of an enrichment day at Vale of York Academy.
- Benenden Health hosted an Insight Day for UoY students. The students had the opportunity to input into a project being undertaken by Benenden to ensure their offices were fit for purpose from a hybrid working perspective.
- As part of our Big Community Challenge (BCC) 2022, St Nicks ran a session for 20 Year 7 and 8 pupils to teach them about green corridors. Following this, employee-volunteers from Aviva, boxxe, Nestle and The Partners Group provided the pupils with an insight into marketing, giving them top tips before setting them a challenge of creating a marketing campaign to increase awareness of green corridors amongst an audience of their choice. Pupils from Westfield Community Primary School had the opportunity to go to York High to learn about some of the highlights from the project.

Inspiring Minds

24 volunteers supported over 340 pupils at 11 primary schools

- We held three training sessions for Right to Read and prepared over 20 volunteers for placements. Due to changes in circumstances, under half of these went on to undertake placements.
- We held our first training session for Fun with Numbers, with the support of a postgraduate Psychology student at UoY who was supporting the programme through the ESRC IAA funding. Nine volunteers attended the training but due to changes in circumstances only one went on to undertake a placement. Due to a lack of engagement with the programme a decision was made to open it up to student volunteers. The Student Volunteering team at UoY who co-ordinate the York Students in Schools programme is now leading on the co-ordination of the Fun with Numbers programme.
- The Department of Physics at UoY delivered a Space Day on campus for 25 Year 5 pupils from a local primary school.
- We supported St Margaret's of Clitherow Catholic Academy Trust with their Earth Day, engaging employee-volunteers from UoY to deliver sessions in primary schools focused on the environment and sustainability.
- York St John University staff and students delivered their Healthy Humans sessions at two primary schools and their Myths and Legends sessions at one primary school.
- As part of our BCC 2022, employee-volunteers from a range of organisations delivered Day in the Life sessions focusing on the environment, green corridors and sustainability at two of the primary schools we were supporting through the BCC.

Skills Share

24 volunteers supported four organisations

- We supported two opportunities with the RSPCA; a Google Skills workshop was delivered to the RSPCA by staff from UoY and Portakabin supported them with construction advice.
- A volunteer from Hiscox supported Advice York as part of Challenge Poverty week.
- Volunteers from Aviva supported York Cares with the development of our social media platforms and website redesign through virtual sessions, giving us an external perspective on our marketing and communications. Volunteers from boxxe redesigned our Annual Programme for 2022 which provided us with a new template and a more professional looking document to share with our members.
- In partnership with Astrid, a charity supporting people with long-term health issues, we held an online inclusive networking event for their members. This provided an opportunity for individuals with chronic illness to meet with employers including boxxe, Benenden Health and Hiscox to find out more about the roles available within these organisations.

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TRUSTEES' REPORT (INCLUDING DIRECTORS' REPORT) (CONTINUED) FOR THE YEAR ENDED 31 JULY 2022

Social Connections

72 volunteers supported four Independent Living Communities (ILCs) and two community groups working with older people

- We hosted our first in person activity through the programme since Covid in September 2021, partnering with WEA (Adult Learning Within Reach), to provide technology support to individuals at New Earswick Folk Hall.
- We provided arts and crafts packs to a number of ILCs and community spaces. The packs were used to decorate communal spaces.
- Friends of Rowntree Park delivered a wreath making session for residents at Barstow House ILC. The session was supported by volunteers from boxxe.
- We worked with City of York Council, Dandelion Arts and Inkblot Films to produce a short film based on memories of Christmas from six residents at two ILCs. Their memories were recorded and then recreated in a piece of drama by a group of pupils from Clifton with Rawcliffe Primary School. The film was hosted on our YouTube channel, receiving over 300 views, and shown at our Christmas Parties in ILCs.
- Volunteers from boxxe hosted Christmas parties at three ILCs.
- A1 Community Works hosted a digital inclusion training session to support new and existing Tea and Technology volunteers. The session covered how to identify different levels of skill amongst learners and what hooks volunteers could use to engage learners. A range of online resources were also shared with volunteers.
- We supported Tea & Technology sessions for two groups, supporting attendees to set up and use platforms such as WhatsApp and Facebook to stay in contact with friends and family; demonstrating how to attach documents to emails and how to take pictures.
- A volunteer from Nestle supported Musical Connections with their digital inclusion sessions between January and March.
- We loaned tablets to a number of organisations enabling individuals and groups to participate in activities.
- During May and June, volunteers from Aviva and Benenden Health hosted jubilee-themed parties, attended by 64 residents across four ILCs.
- We hosted a trip to Burnby Hall Gardens for eight local residents. They had the opportunity to visit the gardens supported by volunteers and for many it was the first time they had been out in some time. A local photographer documented the trip and a volunteer from boxxe captured footage of the trip and produced a short film.
- Laura Pulleyn, Community Partner, boxxe and York Cares Ambassador volunteered with York Cares to support the Social Connections programme, enabling us to develop new activity for the programme.
- We had our first workshop with The Cares Family, learning more about their model of intergenerational activity and exploring how we could bring the model to York.

Starting Blocks

One volunteer supported one young person

- Zoe Coupland joined the team in July 2021 as an apprentice working across York Cares and CYC. From a York Cares perspective, Zoe took a lead on work with the UoY Student Support Hub, supporting care experienced students. In particular, she helped to co-ordinate the Christmas Stocking appeal, providing all care experienced and estranged students at the University with a Christmas stocking filled with gifts. She identified items for the stockings; organised a wrapping party and helped to organise a Christmas event for the students. She also re-established the Work Wardrobe, providing professional clothes without the professional price tag to students at the University. Supported by our Volunteer Student Intern, she sorted through the donations we previously received; uploaded photographs of items to a Padlet and hosted a stall at the UoY Careers Fair in June. Students were able to take away items of workwear for upcoming work-based opportunities. Donations of clothing were given by a range of organisations including Portakabin and UoY.
- One young person completed a plumbing placement with John Wright Mechanical and Electrical Services over a five week period. The company was engaged through Portakabin who use them as one of their suppliers.
- Due to a lack of engagement in the programme and following discussions with CYC, we made the difficult decision to suspend the project.

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TRUSTEES' REPORT (INCLUDING DIRECTORS' REPORT) (CONTINUED) FOR THE YEAR ENDED 31 JULY 2022

Team Challenges including Seasonal Challenges

1,509 volunteers supported 41 community partners

- There were 83 individual Team Challenges throughout the year, supporting 24 community partners. As many employers moved to a hybrid working model, Team Challenges provided a fantastic opportunity for teams to meet in person in a Covid-secure way, offering not only the benefits of team building but also having a positive impact on well-being.
- 35 volunteers took part in Team Challenge Week in October across three different sites. We had planned to support an additional four sites and could have accommodated up to 160 volunteers but due to an increase in Covid cases, many volunteers were reluctant to engage.
- Through our Christmas Collections, 478 volunteers from five employers supported nine organisations, collecting over 500 items.
- We were successful in our application to the Benenden Health Community Fund to pilot a litter picking micro-volunteering opportunity. The funding enabled us to purchase litter picking equipment, including litter pickers, sack hoops and gloves which we loaned out to employee-volunteers. Our Placement Year Student, Ethan Moss, was trained in litter picking by the CYC ECO Team and went on to train volunteers at boxx and Nestle. This provided more flexible volunteering opportunities, particularly for those unable to commit to a full or half day or who prefer shorter, more regular volunteering.
- 154 volunteers were engaged across 12 sites during June 2022 to support our Big Community Challenge which focused on developing green corridors in the West of York. We received positive feedback from local councillors, following feedback from local residents. We were successful in an application for ward funding which enabled us to purchase materials to support the challenge. Benenden Health also made a generous donation to enable us to purchase equipment for Carr Junior School. Johnson's of Whixley donated a number of plants for the challenge.

Annual Stakeholder Meeting

- We hosted our first in person Stakeholder Meeting since Covid-19 at Aviva, attended by 42 people, representing both employers and community partners. The meeting provided an opportunity for us to launch our Big Community Challenge 2022, focusing on green corridors in the West of York.
- Joe Micheli, Head of Communities, CYC and Alison Semmence, Chief Executive, York CVS outlined the city's priorities and the current state of the Voluntary, Community and Social Enterprise Sector respectively.
- Jonathan Dent, Natural Habitats Manager, St Nicks informed attendees about the importance of green corridors and highlighted the St Nicks Green Corridors project and how the Big Community Challenge would support this.
- Lamara Taylor, Headteacher, Westfield Community Primary School, provided an insight into the needs in the west of York, from a school perspective and the difference that volunteers could make.
- Christine Banham, Outdoor Learning Practitioner, led an activity to create seed balls which attendees were encouraged to take home and use in their gardens or local outdoor areas.
- Attendees were asked to pledge to commit to support the Big Community Challenge through materials, time, resources or skills. Pledges were written on seeded paper which was then planted at the Big Community Challenge.

York Cares Golden Moments

- The thirteenth annual York Cares Golden Moments Awards was hosted in the Aviva Boardroom attended by 54 guests from employers and community partners.
- The event was compered by Naomi Thompson, Head of OD, Benenden Health and York Cares Director.
- There were 10 Golden Moments Awards and five Golden Moments of the Year Awards. Elly Fiorentini, BBC Radio York conducted interviews with award winners.
- The Lord Mayor of York, Cllr David Carr, thanked volunteers on behalf of the city.

Financial review

Total income during the year was £301,157 (2021: £283,570) compared to total expenditure of £279,018 (2021: £247,759) providing a surplus of £22,139 (2021: £35,811). The unrestricted surplus was £36,098 compared with £25,974 last year.

Donations in the year include office and accommodation costs in kind from the University of York of £123,650 (2021: £108,729). Membership fees form the basis of the charity's main source of income and totalled £77,417 (2021: £74,111). The majority of the costs of the charity relate to staffing requirements totalling £126,145 (2021: £113,369).

Reserves policy

The trustees are very much aware of the need to develop a strong financial position for the charity. An objective had been set of building adequate reserves over time to cover four months forward operating costs plus redundancy costs for the current staff team, this has now been achieved. This allows trustees to reconsider the required level of reserves and plan for their future. Trustees have been exploring opportunities to invest the remainder of the reserves in order to create a legacy for the charity.

Free reserves at 31 July 2022 were £218,881 (2021: £182,783).

Risk management

The trustees have assessed the major risks to which the charity is exposed, and are satisfied that systems are in place to mitigate exposure to the major risks.

YORK CARES

TRUSTEES' REPORT (INCLUDING DIRECTORS' REPORT) (CONTINUED) FOR THE YEAR ENDED 31 JULY 2022

Structure, governance and management

Governing document

York Cares is governed by its Memorandum and Articles of Association.

How the charity is constituted

The Charity is a company limited by guarantee, incorporated under the Companies Act on 28 January 2005 (company number 5346480) and obtained charitable status on 1 November 2005 (registered charity number 1111899).

Trustee selection methods

Under the Articles of Association, the members of the Council of Management are empowered at any time to appoint any person to be a member of the council.

Additional governance issues

The trustees detailed below constitute directors of the company for the purpose of the Companies Act 2006. None of the trustees held an interest in the charity during the year. The trustees who served during the year were employees or representatives of members of local employers who supported York Cares during the period. The manager of York Cares is Holly Hennell.

The board of trustees shall not be less than three, but is not subject to any maximum number, and meets at least quarterly to administer the charity. The trustees may appoint a person who is willing to act as a trustee to fill a vacancy or as an additional trustee. Trustees are given an appropriate period of induction and training, depending on the individual's requirements and knowledge of the Charity's activities. All trustees are reminded of their statutory obligations and given appropriate guidance and training on their responsibilities as trustees.

The trustees' report was approved by the Board of Trustees.



A.R. Ferguson
Signed on 10/05/23 @ 12:19

A R Ferguson

Trustee

Date: 17 April 2023



L Soulsby
Signed on 02/05/23 @ 18:52

L A M Soulsby - Chair

Trustee

Date: 17 April 2023

YORK CARES

STATEMENT OF TRUSTEES' RESPONSIBILITIES **FOR THE YEAR ENDED 31 JULY 2022**

The trustees, who are also the directors of York Cares for the purpose of company law, are responsible for preparing the Trustees' Report and the financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

Company Law requires the trustees to prepare financial statements for each financial year which give a true and fair view of the state of affairs of the charity and of the incoming resources and application of resources, including the income and expenditure, of the charitable company for that year.

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

- select suitable accounting policies and then apply them consistently;
- observe the methods and principles in the Charities SORP;
- make judgements and estimates that are reasonable and prudent;
- state whether applicable UK Accounting Standards have been followed, subject to any material departures disclosed and explained in the financial statements; and
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charity will continue in operation.

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

YORK CARES

INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES OF YORK CARES

I report to the trustees on my examination of the financial statements of York Cares (the charity) for the year ended 31 July 2022.

Responsibilities and basis of report

As the trustees of the charity (and also its directors for the purposes of company law) you are responsible for the preparation of the financial statements in accordance with the requirements of the Companies Act 2006 (the 2006 Act).

Having satisfied myself that the financial statements of the charity are not required to be audited under Part 16 of the 2006 Act and are eligible for independent examination, I report in respect of my examination of the charity's financial statements carried out under section 145 of the Charities Act 2011 (the 2011 Act). In carrying out my examination I have followed all the applicable Directions given by the Charity Commission under section 145(5)(b) of the 2011 Act.

Independent examiner's statement

Since the charity's gross income exceeded £250,000 your examiner must be a member of a body listed in section 145 of the 2011 Act. I confirm that I am qualified to undertake the examination because I am a member of ICAEW and ACCA, which are the listed bodies.

I have completed my examination. I confirm that no matters have come to my attention in connection with the examination giving me cause to believe that in any material respect:

- 1 accounting records were not kept in respect of the charity as required by section 386 of the 2006 Act; or
- 2 the financial statements do not accord with those records; or
- 3 the financial statements do not comply with the accounting requirements of section 396 of the 2006 Act other than any requirement that the accounts give a true and fair view which is not a matter considered as part of an independent examination; or
- 4 the financial statements have not been prepared in accordance with the methods and principles of the Statement of Recommended Practice for accounting and reporting by charities applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102).

I have no concerns and have come across no other matters in connection with the examination to which attention should be drawn in this report in order to enable a proper understanding of the financial statements to be reached.



N P Clemit

Signed on 15/05/23 @ 12:25

N Clemit ACA, FCCA

JWPCreers LLP
Chartered Accountants
Genesis 5
Church Lane
York
YO10 5DQ

Dated: 21 April 2023

YORK CARES

STATEMENT OF FINANCIAL ACTIVITIES INCLUDING INCOME AND EXPENDITURE ACCOUNT FOR THE YEAR ENDED 31 JULY 2022

		Unrestricted funds 2022 £	Restricted funds 2022 £	Total 2022 £	Unrestricted funds 2021 £	Restricted funds 2021 £	Total 2021 £
	Notes						
Income							
Donations and legacies	2	210,009	-	210,009	200,339	-	200,339
Charitable activities	3	-	91,148	91,148	-	83,231	83,231
Total income		210,009	91,148	301,157	200,339	83,231	283,570
Expenditure							
Charitable activities	4	173,898	105,120	279,018	174,365	73,394	247,759
Net income/(expenditure) before transfers		36,111	(13,972)	22,139	25,974	9,837	35,811
Gross transfers between funds		(13)	13	-	-	-	-
Net income/(expenditure) for the year/							
Net movement in funds		36,098	(13,959)	22,139	25,974	9,837	35,811
Fund balances at 1 August 2021		182,783	54,915	237,698	156,809	45,078	201,887
Fund balances at 31 July 2022		218,881	40,956	259,837	182,783	54,915	237,698

The statement of financial activities includes all gains and losses recognised in the year.

All income and expenditure derives from continuing activities.

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

YORK CARES

STATEMENT OF FINANCIAL POSITION AS AT 31 JULY 2022

	Notes	2022 £	£	2021 £	£
Current assets					
Debtors	8	3,432		7,063	
Cash at bank and in hand		306,046		282,138	
		<u>309,478</u>		<u>289,201</u>	
Creditors: amounts falling due within one year	9	<u>(49,641)</u>		<u>(51,503)</u>	
Net current assets			259,837		237,698
Income funds					
Restricted funds	11		40,956		54,915
Unrestricted funds			218,881		182,783
			<u>259,837</u>		<u>237,698</u>

The company is entitled to the exemption from the audit requirement contained in section 477 of the Companies Act 2006, for the year ended 31 July 2022.

The directors acknowledge their responsibilities for complying with the requirements of the Companies Act 2006 with respect to accounting records and the preparation of financial statements.

The members have not required the company to obtain an audit of its financial statements for the year in question in accordance with section 476.

These financial statements have been prepared in accordance with the provisions applicable to companies subject to the small companies regime.

The financial statements were approved by the Trustees on 17 April 2023



A.R. Ferguson
Signed on 10/05/23 @ 12:19

A R Ferguson
Trustee



L Soulsby
Signed on 02/05/23 @ 18:52

L A M Soulsby - Chair
Trustee

Company registration number 05346480

YORK CARES

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 JULY 2022

1 Accounting policies

Charity information

York Cares is a private company limited by guarantee incorporated in England and Wales.

The Charity's registered office and the nature of the charity's principle activities are as stated in Legal and Administrative Information.

1.1 Accounting convention

The financial statements have been prepared in accordance with the charity's governing document, the Companies Act 2006, FRS 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland" ("FRS 102") and the Charities SORP "Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102)" (effective 1 January 2019). The charity is a Public Benefit Entity as defined by FRS 102.

The charity has taken advantage of the provisions in the SORP for charities not to prepare a Statement of Cash Flows.

The financial statements are prepared in sterling, which is the functional currency of the charity.

Assets and liabilities are initially recognised at historical cost unless otherwise stated in the relevant accounting policy note(s).

1.2 Going concern

At the time of approving the financial statements, the trustees have a reasonable expectation that the charity has adequate resources to continue in operational existence for the foreseeable future. Thus the trustees continue to adopt the going concern basis of accounting in preparing the financial statements.

1.3 Charitable funds

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

Restricted funds are funds that can only be used for particular restricted purposes within the objects of the charity. Restrictions arise when specified by the funder or when funds are raised for a specific purpose.

1.4 Income

This is included in the statement of financial activities when:

- the charity becomes entitled to the income
- the trustees are virtually certain they will receive the income; and
- the monetary value can be measured with sufficient reliability.

Donations in kind

These are only included in income (with an equivalent amount in expenditure) 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.

Donations include donated services of £123,650 (2021: £108,729) from the University of York for office accommodation and related costs. The value of this donation in kind has been calculated using 50% of the TRAC Full Economic Costing rate used by the University of York, on the basis that York Cares does not use some elements of the University's infrastructure. Other donations in kind total £3,142 (2021: £3,500).

Gifts in kind are accounted for at a reasonable estimate of their value to the charity or the amount actually realised. Gifts in kind for sale or distribution are included in the accounts as gifts only when sold or distributed by the charity. Gifts in kind used by the charity are included in the accounts as income when receivable.

Grants and donations

Grants and donations are only included in the accounts when the charity has unconditional entitlement to the income.

YORK CARES

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 JULY 2022

1 Accounting policies

(Continued)

1.5 Expenditure

Expenditure is recognised once there is a legal or constructive obligation to transfer economic benefit to a third party, it is probable that a transfer of economic benefits will be required in settlement, and the amount of the obligation can be measured reliably.

Expenditure is classified by activity. The costs of each activity are made up of the total of direct costs and shared costs, including support costs involved in undertaking each activity. Direct costs attributable to a single activity are allocated directly to that activity. Shared costs which contribute to more than one activity and support costs which are not attributable to a single activity are apportioned between those activities on a basis consistent with the use of resources. Central staff costs are allocated on the basis of time spent, and depreciation charges are allocated on the portion of the asset's use.

Expenditure is included in the statement of financial activities on an accruals basis. Wages and salaries of £126,145 are in respect of a recharge of employment costs seconded from the University of York. £123,650 has been included as office accommodation and related costs provided in kind by the University of York.

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. These are included within charitable activities.

Volunteer help

The value of any voluntary help received is not included in the accounts but is described in the trustees' annual report.

1.6 Tangible fixed assets

These are capitalised if they can be used for more than one year and cost at least £250.

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 costs less estimated residual value of each asset over its expected useful life as follows:-

Fixtures and fittings	10% straight line
Computer equipment	33% straight line

The gain or loss arising on the disposal of an asset is determined as the difference between the sale proceeds and the carrying value of the asset, and is recognised in the statement of financial activities.

1.7 Cash and cash equivalents

Cash and cash equivalents include cash in hand and deposits held at call with banks.

1.8 Financial instruments

The charity has elected to apply the provisions of Section 11 'Basic Financial Instruments' and Section 12 'Other Financial Instruments Issues' of FRS 102 to all of its financial instruments.

Financial instruments are recognised in the charity's balance sheet when the charity becomes party to the contractual provisions of the instrument.

Basic financial assets

Debtors are recorded when receivable.

Basic financial liabilities

Creditors are recognised as soon as there is a legal or constructive obligation committing the charity to pay out an expense.

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NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 JULY 2022

2 Donations and legacies

	Unrestricted funds	Unrestricted funds
	2022	2021
	£	£
Donations in kind	126,792	112,229
Membership fees	77,417	74,111
Other	5,800	13,999
	<u> </u>	<u> </u>

3 Charitable activities

	Charitable Income	Charitable Income
	2022	2021
	£	£
Grants received	91,148	83,231
	<u> </u>	<u> </u>

YORK CARES

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 JULY 2022

4 Charitable activities

	Charitable Expenditure 2022 £	Charitable Expenditure 2021 £
Seconded staff costs	126,145	113,371
Other hired and contracted services	17,725	12,699
Charitable activities related costs	124,055	108,729
Holiday pay	(326)	2,994
Insurance	1,807	1,777
Travel and subsistence	469	116
Print, post, stationery and telephone	893	1,892
Hospitality	960	342
Subscription	256	561
Equipment and materials	2,805	826
Training and conferences	-	462
Advertising and publicity	3,084	3,000
Event costs	35	-
	<u>277,908</u>	<u>246,769</u>
Share of governance costs (see note 5)	1,110	990
	<u>279,018</u>	<u>247,759</u>
Analysis by fund		
Unrestricted funds	173,898	174,365
Restricted funds	105,120	73,394
	<u>279,018</u>	<u>247,759</u>

Within the seconded staff costs are the key management personnel who received £40,955 (2021: £35,140).

5 Support costs

	Support costs £	Governance costs £	2022 £	2021 £
Accountancy	-	1,110	1,110	990
	<u>-</u>	<u>1,110</u>	<u>1,110</u>	<u>990</u>
Analysed between				
Charitable activities	-	1,110	1,110	990
	<u>-</u>	<u>1,110</u>	<u>1,110</u>	<u>990</u>

6 Trustees

None of the trustees (or any persons connected with them) received any remuneration or benefits from the charity during the year.

YORK CARES

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 JULY 2022

7 Tangible fixed assets

	Fixtures and fittings £	Computer equipment £	Total £
Cost			
At 1 August 2021	362	1,808	2,170
At 31 July 2022	362	1,808	2,170
Depreciation			
At 1 August 2021	362	1,808	2,170
At 31 July 2022	362	1,808	2,170
Carrying amount			
At 31 July 2022	-	-	-
At 31 July 2021	-	-	-

8 Debtors

	2022 £	2021 £
Amounts falling due within one year:		
Trade debtors	-	5,864
Prepayments and accrued income	3,432	1,199
	3,432	7,063

9 Creditors: amounts falling due within one year

	Notes	2022 £	2021 £
Trade creditors		-	5,000
Accruals		19,016	11,294
Deferred income	10	30,625	35,209
		49,641	51,503

10 Deferred income

	2022 £	2021 £
Membership fees received in advance at 1 August 2021	35,209	37,819
Released to statement of financial activities	(35,209)	(37,819)
Deferred in the period	30,625	35,209
	30,625	35,209

Deferred income comprises membership fees received in advance for future periods.

YORK CARES

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 JULY 2022

11 Restricted funds

The income funds of the charity include restricted funds comprising the following unexpended balances of donations and grants held on trust for specific purposes:

	Movement in funds				
	Balance at 1 August 2021	Income	Expenditure	Transfers	Balance at 31 July 2022
	£	£	£	£	£
UniConnect (formerly NCOP)	-	3,049	(3,049)	-	-
Office for Students (OfS)	-	25,000	(25,000)	-	-
Aviva Foundation	29,221	40,377	(38,997)	-	30,601
Access and Participation Initiative Fund (APP)	719	17,940	(18,659)	-	-
CoYC Starting Blocks	24,975	-	(15,246)	-	9,729
Two Ridings Community Foundation	-	2,200	(2,200)	-	-
CoYC Ward Funding	-	626	-	-	626
Benenden Health Community Fund	-	1,072	(1,085)	13	-
Benenden Health Big Community Challenge	-	884	(884)	-	-
	<u>54,915</u>	<u>91,148</u>	<u>(105,120)</u>	<u>13</u>	<u>40,956</u>

	Movement in funds				
	Balance at 1 August 2020	Income	Expenditure	Transfers	Balance at 31 July 2021
	£	£	£	£	£
UniConnect (formerly NCOP)	-	1,655	(1,655)	-	-
Office for Students (OfS)	-	25,000	(25,000)	-	-
Aviva Foundation	20,103	40,377	(31,259)	-	29,221
Access and Participation Initiative Fund (APP)	-	13,199	(12,480)	-	719
CoYC Starting Blocks	24,975	-	-	-	24,975
Two Ridings Community Foundation	-	3,000	(3,000)	-	-
	<u>45,078</u>	<u>83,231</u>	<u>(73,394)</u>	<u>-</u>	<u>54,915</u>

YORK CARES

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 JULY 2022

11 Restricted funds

(Continued)

UniConnect (formerly NCOP) Future HY York and North Yorkshire – funding through UniConnect (formerly National Collaborative Outreach Programme) to work with secondary schools, inspiring disadvantaged young people about possible futures through personal encounters with people at work and university and thereby motivate them to aim higher and work harder at school.

Office for Students (OfS) - funding to promote widening participation for disadvantaged groups of students.

Aviva Foundation - funding to support the development of the Social Connections programme, contributing to the wellbeing of older people in York.

Access and Participation Initiative Fund – Starting Blocks provides opportunities for employee-volunteers to support care experienced young people and young adults to gain the practical skills, knowledge, attributes, and behaviours they need to secure employment and improve their life chances.

CoYC (Starting Blocks) – Starting Blocks supports care experienced young people and young adults to secure employment and improve their life chances. This grant is for funding the salary of an apprentice to support the Starting Blocks programme.

Two Ridings Community Foundation - A bursary for participation in the York Multiple Complex Needs Children and Young People inquiry to consider how we change the systems that perpetuate disadvantage for children and young people.

CoYC (Ward Funding) - Ward funding offers grants to community groups to help fund start up costs relating to community focused projects.

Benenden Health (Community Fund) - The Community Fund offers one-off awards to support health and wellbeing related activities which aim to improve either physical, mental, and emotional health.

Benenden Health (Big Community Challenge) - Contribution to York Cares Big Community Challenge which aims to maximise the impact employee-volunteers make in the city.

12 Analysis of net assets between funds

	Unrestricted funds 2022 £	Restricted funds 2022 £	Total 2022 £
Fund balances at 31 July 2022 are represented by:			
Current assets/(liabilities)	218,881	40,956	259,837
	<u>218,881</u>	<u>40,956</u>	<u>259,837</u>
	<u>218,881</u>	<u>40,956</u>	<u>259,837</u>
	Unrestricted funds 2021 £	Restricted funds 2021 £	Total 2021 £
Fund balances at 31 July 2021 are represented by:			
Current assets/(liabilities)	182,783	54,915	237,698
	<u>182,783</u>	<u>54,915</u>	<u>237,698</u>
	<u>182,783</u>	<u>54,915</u>	<u>237,698</u>

13 Related party transactions

Remuneration and benefits

All of the trustees of the charity who served during the year were employees or representatives or members of local businesses who support York Cares.

No remuneration directly or indirectly has been paid or is payable for the year to any trustees or to any person or persons known to relate to any of them.

Trustees expenses

No trustees were reimbursed for expenses in either year.