

YORK CARES
ANNUAL REPORT AND UNAUDITED FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 JULY 2025

Charity registration number 1111899

Company registration number 05346480 (England and Wales)

YORK CARES

LEGAL AND ADMINISTRATIVE INFORMATION

Trustees	J Kew-Robson	
	S Dickinson	(Appointed 9 September 2024)
	T Lightfoot	(Appointed 2 December 2024)
	K Newman	(Appointed 9 September 2024)
	A Spencer	(Appointed 9 September 2024)
	L J Cooper	(Appointed 2 December 2024)
	Professor K Trehan	(Appointed 13 October 2025)
Secretary	N Postle	
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	Hunter Gee Holroyd Club Chambers Museum Street York YO1 7DN	
Bankers	Metro Bank One Southampton Row London WC1B 5HA	
	Reliance Bank Faith House 23-24 Lovat Lane London EC3R 8EB	

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YORK CARES

TRUSTEES' REPORT (INCLUDING DIRECTORS' REPORT) *FOR THE YEAR ENDED 31 JULY 2025*

The trustees present their annual report and financial statements for the year ended 31 July 2025.

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, FRS 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland" 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)".

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.

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TRUSTEES' REPORT (INCLUDING DIRECTORS' REPORT) (CONTINUED) *FOR THE YEAR ENDED 31 JULY 2025*

Our Programmes:

- Aspirations, providing employability support to raise aspirations and enable people from all backgrounds and abilities to reach their full potential
- Environment & Sustainability, volunteering together on practical activities for the benefit of the benefit of the environment and the long-term sustainability of our city
- Social Connections, bringing younger and older people together through meaningful connections to bridge the intergenerational divide and reduce loneliness and social isolation
- Campaigns, coming together to support those most in need in the city

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.

Public benefit

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

YORK CARES

TRUSTEES' REPORT (INCLUDING DIRECTORS' REPORT) (CONTINUED) FOR THE YEAR ENDED 31 JULY 2025

Achievements and performance

Highlights for 2024-25

1,985 employees undertook volunteering opportunities in 2024-25.

Aspirations

218 volunteers supported 1,150 pupils from 16 primary schools and The Place; AND OVER 1,900 pupils and students from eight secondary schools, and FE colleges.

- We trained 37 new volunteers for our Right to Read programme, supporting 12 primary schools and Acomb Explore Library.
- Through our contract with UniConnect Inspiring Choices, we delivered Project Dare twice with two different employers, supporting students from FE colleges across North Yorkshire. We also arranged a visit to the Creativity Lab at the University of York (UoY).
- To celebrate National Manufacturing Day, we worked with Portakabin to deliver a session for Year 10 pupils from Millthorpe School. Pupils had the opportunity to tour the factory and participate in an activity showcasing the types of tasks involved in modular cabins.
- We supported The Place with the delivery of the employability programme, which included delivering Day in the Life sessions for all Year 3, 4 and 5 pupils from Westfield Community Primary School once a term; English and Maths Engage Weeks to demonstrate the link between core subjects and employment and a Behind the Scenes session at Aviva for Year 7 and 8 pupils from York High.
- We supported a variety of sessions at secondary schools to prepare pupils for their next steps including mock interviews, assessment centres and CVs.
- We delivered two sessions specifically focused on supporting SEND pupils in Years 3 - 6 at Carr Junior and in Years 7 - 9 at Vale of York.
- In partnership with Aviva, we delivered Project Dare for 15 Year 10 pupils in receipt of Pupil Premium at Vale of York Academy. This was the first time we had delivered Project Dare with a York school since the pandemic. The sessions focused on making pensions interesting.
- For the second year running, we worked with four employers to deliver GEMS (Girls Enrichment and Motivation for Success) for eight Year 10 girls from Millthorpe School who were at risk of non-attendance. The project culminated in a trip to the Cabinet Office in York and the girls were issued with personalised journals which had been provided by Benenden Health.
- Working with the School of Physics, Engineering and Technology at the UoY, we delivered sessions exploring space and an interactive lecture for 238 pupils from four local primary schools as part of British Science Week.
- As part of the UoY Festival of Ideas (FOI) we worked with the UoY to host an interactive activity themed around different models of pollen. The activity was part of the Discovery Zone where lots of different UoY departments hosted family friendly events.
- Portakabin hosted an interactive Behind the Scenes activity for pupils from York High. The pupils were able to see inside the factory environment. They had the opportunity to meet employees from across the business and to learn about the range of roles available at Portakabin.

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TRUSTEES' REPORT (INCLUDING DIRECTORS' REPORT) (CONTINUED) *FOR THE YEAR ENDED 31 JULY 2025*

Campaigns:

6,540 items were donated, supporting 20 local organisations

- 703 items of clothing were donated through the Work Wardrobe, supporting over 150 students from the UoY through their Careers Fairs and supporting 11 care leavers. We received a very generous donation of new items from Next who also hosted a takeover at the Graduate Careers Fair at the UoY.
- We collected 1,448 items for Westfield Primary Community School and York High School to support their pupils. Items donated included breakfast bars for pupils who do not get breakfast at home; stationery for pupils who do not have access to this at home and items such as wellies, pots and pans to support outdoor play and learning.
- We collected 2,515 items for 13 VCSE (voluntary, community and social enterprise organisations) in York at Christmas. We also had a number of volunteers support Door 84 and The Island with wrapping presents and preparing hampers for families around York.
- 1,121 Easter Eggs were donated by employers and distributed to Door 84, Hob Moor Children's Centre, RAY, SASH, SNAPPY, The Island, The Place, The Wilberforce Trust and York High.
- We collected 753 items for the Hygiene Bank.

Environment & Sustainability

1,632 volunteers supported 48 sites/organisations

- There were 106 individual Community Challenges throughout the year.
- We delivered an Environment & Sustainability Week in June, which coincided with National Volunteers' Week.
- The Big Community Challenge (BCC) took place between 16 September and 11 October. During this period we had 48 volunteering sessions at 33 sites across the city, supporting 28 partners and engaged just under 500 volunteers from 18 employers. 17,800 plants were planted and 6kg of wildflower seed sown. The celebration event took place on a City Cruises boat trip along the River Ouse, allowing attendees to view the floating ecosystem which was planted up with native aquatic plants and installed on the final two days of the challenge, funded by Aviva and working in partnership with Biomatrix and St Nicks. The ecosystem will have long-term benefits for wildlife and water quality in the river.
- As part of the Nature Hubs funded project, working in partnership with York BID, students from York College designed and painted murals on the floodgates to make the area more vibrant. Four new accessible benches were installed in the gardens to provide more seating.
- In partnership with the UoY, we organised two days of volunteering sessions for students and staff to support the UoY's Sustainability Week. Volunteers got involved in tree planting and maintenance of the walled garden on campus.
- We once again supported the City Nature Challenge (CNC). CNC is an annual international event to collaboratively record as many wildlife observations as possible over four days in April, using an app called iNaturalist. We encouraged employees to make observations from their homes/workplaces and co-hosted a session with The Friends of Rowntree Park when volunteers were supported to record observations in Rowntree Park.
- We worked with the City of York Council (CYC) ECO Team to promote the Great British Spring Clean and hosted a litter pick in North Street Gardens.

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TRUSTEES' REPORT (INCLUDING DIRECTORS' REPORT) (CONTINUED) FOR THE YEAR ENDED 31 JULY 2025

Social Connections

135 volunteers supported over 130 older people from the community

- We hosted four Social Clubs offering a variety of activities including Laugh a Latte (a coffee experience hosted by Nestle and Nespresso) and a visit to Eller's Farm Distillery.
- We hosted the second annual Shimmer and Shine Social Club at the De Grey Rooms, supported by 47 employee-volunteers and attended by 52 older neighbours. Attendees had the opportunity to engage in a craft session led by Dandelion Arts; do country-dancing led by Strictly Fun Dancing; meet Father Christmas and were treated to a performance by a singer from Nestle. The University of York's Campus Kitchen generously donated the buffet again, Aviva donated drinks, Nestle donated chocolate and we also received a large donation of chocolate from Tony's Chocoloney.
- We hosted f*/ coffee mornings at the York Community Furniture Store and four Chop and Chat sessions at the Spurriergate Centre as part of our regular Social Clubs to encourage connections.
- In partnership with the Generations Community at Aviva, we hosted a 'Palentine's' coffee morning at Aviva which was supported by 11 employee-volunteers and attended by 12 Older Neighbours.
- We hosted the second annual Summer Sparkle Social Club at Hiscox as part of the UoY's Festival of Ideas. The event was attended by 23 older neighbours.

Annual Stakeholder Meeting

- Our annual Stakeholder meeting was attended by 76 people, representing both employers and community partners. The meeting provided an opportunity for us to celebrate 20 years of York Cares, reflecting on how far we had come since the charity was launched in 2005. We also used this as a platform to launch the York Cares 20 for 20 fundraising campaign in support of the long-term financial sustainability of the charity, with the aim of raising £20,000 during 2025.
- Jamie Kew-Robson, Chair of York Cares, opened and closed the celebrations, highlighting that the event was one of both reflection and action.
- Jacqui Gunter, former York Cares Manager, shared her personal memories of managing the charity in its formative years and outlined some of the challenges and achievements during her tenure. She highlighted the consistency of the York Cares' mission across the years: connecting people and creating impact and also spoke of the importance of resilience and adaptability for a small, local charity. She acknowledged how the organisation had remained true to its original purpose whilst growing its reach.
- John Lister, former Chair of York Cares, explained why he got involved with the organisation and why he remained involved for so long, undertaking two terms as Chair resulting in him being the longest-standing Chair. He outlined the organisational benefits of being a member, from the perspective of his former employer, Aviva, and highlighted how volunteering contributed to employee wellbeing and pride.
- Andrew Ferguson, Head of Student Opportunity, University of York and York Cares Director since its foundation reflected on changes over the years and some of the social impact he had witnessed during this time. He encouraged others to get involved and help shape the next phase of growth for the charity.
- Richard Elam BEM, former employer member of York Cares who played an instrumental role in supporting the Big Community Challenge (BCC) reflected on his years of involvement and highlighted some of his favourite moments. He outlined the impact of this involvement on his business at the time, Evora Construction, and on the local spaces and community organisations he worked with. He explained why investing in York Cares was an investment in the city and encouraged other employers to get involved.
- Maria Nacey, Aviva volunteer, reflected on her involvement with York Cares through the Aspirations programme, supporting the GEMs project. She outlined what she had gained as a volunteer and the impact she and her fellow volunteers had had on the girls they supported through the project.
- Jonathan Dent, Green Corridors Manager, St Nicks and Jo Young, Community Education and Youth Centre Manager, The Place, reflected on their partnerships with York Cares and how these enhanced community connection.
- Lisa Mellor, Supplier Relationship Management Lead, Cabinet Office, shared why the organisation had joined York Cares and encouraged others to get involved.
- Holly Hennell, Manager, York Cares, expressed gratitude for the support and partnerships over 20 years and emphasised the importance of the 20th anniversary fundraising campaign and how the target would support York Cares' future, encouraging support for the campaign. She acknowledged that everyone present had a role to play in the success of York Cares and asked for support in shaping York Cares as it moved forward into the next 20 years.

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TRUSTEES' REPORT (INCLUDING DIRECTORS' REPORT) (CONTINUED) FOR THE YEAR ENDED 31 JULY 2025

York Cares Golden Moments

- The sixteenth annual York Cares Golden Moments Awards was hosted in the Aviva Boardroom attended by 65 guests from employers and community partners.
- The event was compered by Leanne Cooper, Head of Procurement, Nestle UK&I and York Cares Director.
- There were seven Golden Moments Awards and eight Golden Moments of the Year Awards. Elly Fiorentini, BBC Radio York conducted interviews with award winners. Four special awards were also presented, one to Elly Fiorentini for her commitment to championing York Cares over the last 20 years and for supporting the Golden Moments event since the inaugural event; one to the CYC ECO Team for being York Cares' longest standing community partner working in collaboration with the charity to provide volunteering opportunities in the city's green spaces; one to Robert Partridge, founder of York Cares and one to Caitlin Johnson who completed her Placement Year with York Cares.
- The Lord Mayor of York, Cllr Martin Rowley, thanked volunteers on behalf of the city.
- The event closed with the drawing of a raffle. There were a variety of prizes which had been donated by local businesses. The raffle raised £987.48, including match funding from Aviva.

Financial review

Total income during the year was £326,451 (2024: £295,851) compared to total expenditure of £318,479 (2024: £340,344) providing a surplus of £7,972 (2024: deficit £44,493). The unrestricted surplus was £19,773 compared with a deficit of £48,675 last year.

Donations in the year include office and accommodation costs in kind from the University of York of £168,587 (2024: £161,394). Membership fees form the basis of the charity's main source of income and totalled £84,708 (2024: £75,876). The majority of the costs of the charity relate to staffing requirements totalling £113,203 (2024: £153,766).

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 six months forward operating costs plus redundancy costs for the current staff team, this has now been achieved. In January 2024, trustees placed some of the remainder of the reserves in a fixed-term high interest account.

Free reserves at 31 July 2025 were £190,535 (2024: £170,762).

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.

Structure, governance and management

The charity is a company limited by guarantee and is governed by its Memorandum and Articles of Association.

The trustees, who are also the directors for the purpose of company law, and who served during the year and up to the date of signature of the financial statements were:

A R Ferguson	(Resigned 23 February 2026)
J Clarke	(Resigned 9 September 2024)
S J Draper	(Resigned 31 October 2024)
R J Micheli	(Resigned 13 October 2025)
N Thompson	(Resigned 27 September 2024)
J C Ivory	(Resigned 2 December 2024)
L M Soulsby	(Resigned 23 February 2026)
J Kew-Robson	
S Dickinson	(Appointed 9 September 2024)
T Lightfoot	(Appointed 2 December 2024)
K Newman	(Appointed 9 September 2024)
A Spencer	(Appointed 9 September 2024)
L J Cooper	(Appointed 2 December 2024)
Professor K Trehan	(Appointed 13 October 2025)

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TRUSTEES' REPORT (INCLUDING DIRECTORS' REPORT) (CONTINUED) *FOR THE YEAR ENDED 31 JULY 2025*

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 above 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.

.....

J Kew-Robson

Trustee

.....

L J Cooper

Trustee

Date:

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 2025.

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.

Having satisfied myself that the financial statements of the charity are not required to be audited under Part 16 of the Companies Act 2006 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. In carrying out my examination I have followed the Directions given by the Charity Commission under section 145(5)(b) of the Charities Act 2011.

Independent examiner's statement

Since the charity's gross income exceeded £250,000, the independent examiner must be a member of a body listed in section 145 of the Charities Act 2011. I confirm that I am qualified to undertake the examination because I am a member of the Institute of Chartered Accountants in England & Wales, which is one of 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 Companies Act 2006.
- 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 Companies Act 2006 other than any requirement that the financial statements 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 financial statements 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.

Mark Grewer FCA

Hunter Gee Holroyd
Club Chambers
Museum Street
York
YO1 7DN

Dated:

YORK CARES

STATEMENT OF FINANCIAL ACTIVITIES INCLUDING INCOME AND EXPENDITURE ACCOUNT

FOR THE YEAR ENDED 31 JULY 2025

		Unrestricted funds 2025 £	Restricted funds 2025 £	Total 2025 £	Unrestricted funds 2024 £	Restricted funds 2024 £	Total 2024 £
Notes							
Income and endowments from:							
Donations and legacies	2	295,791	-	295,791	250,181	-	250,181
Charitable activities	3	-	26,818	26,818	-	44,008	44,008
Investments	4	3,417	-	3,417	1,171	-	1,171
Other income	5	425	-	425	491	-	491
Total income		<u>299,633</u>	<u>26,818</u>	<u>326,451</u>	<u>251,843</u>	<u>44,008</u>	<u>295,851</u>
Expenditure on:							
Charitable activities	6	279,860	38,619	318,479	300,518	39,826	340,344
Total expenditure		<u>279,860</u>	<u>38,619</u>	<u>318,479</u>	<u>300,518</u>	<u>39,826</u>	<u>340,344</u>
Net income/(expenditure) and movement in funds		19,773	(11,801)	7,972	(48,675)	4,182	(44,493)
Reconciliation of funds:							
Fund balances at 1 August 2024		170,762	14,175	184,937	219,437	9,993	229,430
Fund balances at 31 July 2025		<u>190,535</u>	<u>2,374</u>	<u>192,909</u>	<u>170,762</u>	<u>14,175</u>	<u>184,937</u>

The statement of financial activities includes all gains and losses recognised in the year. All income and expenditure derive from continuing activities.

YORK CARES

BALANCE SHEET

AS AT 31 JULY 2025

	Notes	2025 £	£	2024 £	£
Current assets					
Debtors	11	1,548		1,481	
Cash at bank and in hand		235,832		231,003	
		<u>237,380</u>		<u>232,484</u>	
Creditors: amounts falling due within one year	12	(44,471)		(47,547)	
		<u></u>		<u></u>	
Net current assets			192,909		184,937
			<u></u>		<u></u>
The funds of the charity					
Restricted income funds	14	2,374		14,175	
Unrestricted funds		190,535		170,762	
		<u>192,909</u>		<u>184,937</u>	
		<u></u>		<u></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 2025.

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

.....
J Kew-Robson
Trustee

.....
L J Cooper
Trustee

Company registration number 05346480 (England and Wales)

YORK CARES

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 JULY 2025

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" 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)". 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. Monetary amounts in these financial statements are rounded to the nearest £.

The financial statements have been prepared under the historical cost convention. The principal accounting policies adopted are set out below.

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 available for use at the discretion of the trustees in furtherance of their charitable objectives.

Restricted funds are subject to specific conditions by donors or grantors as to how they may be used. The purposes and uses of the restricted funds are set out in the notes to the financial statements.

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.

YORK CARES

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 JULY 2025

1 Accounting policies

(Continued)

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 £161,394 (2023: £132,494) 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 £4,093 (2023: £6,483).

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.

Legacies are recognised on receipt or otherwise if the charity has been notified of an impending distribution, the amount is known, and receipt is expected. If the amount is not known, the legacy is treated as a contingent asset.

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 £153,766 are in respect of a recharge of employment costs seconded from the University of York. £161,394 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
Computers	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.

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NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 JULY 2025

1 Accounting policies

(Continued)

1.7 Cash and cash equivalents

Cash and cash equivalents include cash in hand, deposits held at call with banks, other short-term liquid investments with original maturities of three months or less, and bank overdrafts. Bank overdrafts are shown within borrowings in current liabilities.

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.

Financial assets and liabilities are offset, with the net amounts presented in the financial statements, when there is a legally enforceable right to set off the recognised amounts and there is an intention to settle on a net basis or to realise the asset and settle the liability simultaneously.

Basic financial assets

Basic financial assets, which include debtors and cash and bank balances, are initially measured at transaction price including transaction costs and are subsequently carried at amortised cost using the effective interest method unless the arrangement constitutes a financing transaction, where the transaction is measured at the present value of the future receipts discounted at a market rate of interest. Financial assets classified as receivable within one year are not amortised.

Basic financial liabilities

Basic financial liabilities, including creditors and bank loans are initially recognised at transaction price unless the arrangement constitutes a financing transaction, where the debt instrument is measured at the present value of the future payments discounted at a market rate of interest. Financial liabilities classified as payable within one year are not amortised.

2 Income from donations and legacies

	Unrestricted funds 2025 £	Unrestricted funds 2024 £
Donations in kind	182,136	165,487
Membership fees	84,708	75,876
Other	28,947	8,818
	<u>295,791</u>	<u>250,181</u>

YORK CARES

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 JULY 2025

3 Income from charitable activities

	Restricted funds 2025 £	Restricted funds 2024 £
Charitable activities		
Grant received	26,818	44,008

4 Income from investments

	Unrestricted funds 2025 £	Unrestricted funds 2024 £
Interest receivable	3,417	1,171

5 Other income

	Unrestricted funds 2025 £	Unrestricted funds 2024 £
Other income	425	491

YORK CARES

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 JULY 2025

6 Expenditure on charitable activities

	Charitable Expenditure 2025 £	Charitable Expenditure 2024 £
Direct costs		
Seconded staff costs	113,203	153,766
Other hired and contracted services	590	10,224
Charitable activities related costs	178,004	163,302
Holiday pay	(1,288)	(736)
Insurance	2,256	2,057
Travel and subsistence	958	1,278
Print, post, stationery and telephone	855	724
Hospitality	3,371	200
Subscription	290	290
Equipment and materials	12,554	1,932
Training and conferences	-	3,187
Advertising and publicity	5,202	2,500
Bank charges	60	-
	<u>316,055</u>	<u>338,724</u>
Share of support and governance costs (see note 7)		
Governance	2,424	1,620
	<u>318,479</u>	<u>340,344</u>
Analysis by fund		
Unrestricted funds	279,860	300,518
Restricted funds	38,619	39,826
	<u>318,479</u>	<u>340,344</u>

Within the seconded staff costs are the key management personnel who received £17,996 (2024 £49,921).

7 Support costs allocated to activities

	2025 £	2024 £
Independent Examiner's fee	<u>2,424</u>	<u>1,620</u>
Analysed between:		
Charitable Expenditure	<u>2,424</u>	<u>1,620</u>

8 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 2025

9 Taxation

The charity is exempt from taxation on its activities because all its income is applied for charitable purposes.

10 Tangible fixed assets

	Fixtures and fittings £	Computers £	Total £
Cost			
At 1 August 2024	362	1,808	2,170
At 31 July 2025	362	1,808	2,170
Depreciation and impairment			
At 1 August 2024	362	1,808	2,170
At 31 July 2025	362	1,808	2,170
Carrying amount			
At 31 July 2025	-	-	-
At 31 July 2024	-	-	-

11 Debtors

	2025 £	2024 £
Amounts falling due within one year:		
Prepayments and accrued income	1,548	1,481

12 Creditors: amounts falling due within one year

	Notes	2025 £	2024 £
Deferred income	13	36,875	39,083
Accruals		7,596	8,464
		44,471	47,547

13 Deferred income

	2025 £	2024 £
Other deferred income	36,875	39,083

Deferred income is included in the financial statements as follows:

YORK CARES

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 JULY 2025

13 Deferred income

(Continued)

	2025 £	2024 £
Deferred income is included within:		
Current liabilities	36,875	39,083
Movements in the year:		
Deferred income at 1 August 2024	39,083	40,500
Released from previous periods	(39,083)	(40,500)
Resources deferred in the year	36,875	39,083
Deferred income at 31 July 2025	36,875	39,083

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

14 Restricted funds

The restricted funds of the charity comprise the unexpended balances of donations and grants held on trust subject to specific conditions by donors as to how they may be used.

	At 1 August 2024 £	Incoming resources £	Resources expended £	At 31 July 2025 £
Office for Students (OfS)	-	25,000	(25,000)	-
UniConnect (formerly NCOP)	-	1,818	(1,818)	-
Nature Hubs Fund	6,000	-	(4,268)	1,732
Bettys & Taylors Group Community Fund	7,468	-	(7,468)	-
York College Employer Support Fund	707	-	(65)	642
	14,175	26,818	(38,619)	2,374

Previous year:

	At 1 August 2023 £	Incoming resources £	Resources expended £	At 31 July 2024 £
Office for Students (OfS)	-	25,000	(25,000)	-
UniConnect (formerly NCOP)	-	2,628	(2,628)	-
Aviva Foundation	479	-	(479)	-
CoYC Starting Blocks	7,203	-	(7,203)	-
Two Ridings Community Foundation	675	-	(675)	-
Benenden Health Community Fund	1,636	-	(1,636)	-
Nature Hubs Fund	-	6,000	-	6,000
Bettys & Taylors Group Community Fund	-	7,468	-	7,468
York College Employer Support Fund	-	2,912	(2,205)	707
	9,993	44,008	(39,826)	14,175

YORK CARES

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 JULY 2025

14 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.

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.

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.

Nature Hubs Fund - to build, stronger, greener communities. Funding to transform North Street Gardens into a vibrant, wildlife-friendly hub.

Bettys & Taylors Group Community Fund - to enable skills development, social mobility and employability. Funding to deliver Aspirations activities.

York College Employer Support Fund - funding to support a work placement for a T-Level student.

CoYC (Ward Funding) (2023 only) - Ward funding offers grants to community groups to help fund start up costs relating to community focused projects. The transfer was to clear the overspend.

15 Analysis of net assets between funds

	Unrestricted funds 2025 £	Restricted funds 2025 £	Total 2025 £
At 31 July 2025:			
Current assets/(liabilities)	190,535	2,374	192,909
	<u>190,535</u>	<u>2,374</u>	<u>192,909</u>
	Unrestricted funds 2024 £	Restricted funds 2024 £	Total 2024 £
At 31 July 2024:			
Current assets/(liabilities)	170,762	14,175	184,937
	<u>170,762</u>	<u>14,175</u>	<u>184,937</u>

YORK CARES

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) *FOR THE YEAR ENDED 31 JULY 2025*

16 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.