

**Making A Difference**  
**Unaudited Financial Statements**  
**31 December 2021**

**CENSIS**  
Chartered accountants  
Exchange Building  
66 Church Street  
Hartlepool  
TS24 7DN

# **Making A Difference**

## **Financial Statements**

**Year ended 31 December 2021**

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# Making A Difference

## Trustees' Annual Report

Year ended 31 December 2021

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The trustees present their report and the unaudited financial statements of the charity for the year ended 31 December 2021.

### Reference and administrative details

<b>Registered charity name</b>	Making A Difference
<b>Charity registration number</b>	1111978
<b>Principal office</b>	The Haven 18 Victoria Road Hartlepool TS26 8DD

### The trustees

M A Sumpter  
P G Gowland  
J Clark

<b>Independent examiner</b>	Censis Exchange Building 66 Church Street Hartlepool TS24 7DN
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### Structure, governance and management

The organisation is a Charitable Incorporated Organisation, registered with the Charity Commission of England and Wales on 8 November 2005.

### Objectives and activities

The object of the charity is:

To promote the benefit of young people in Hartlepool and surrounding areas ("area of Benefit"), without distinction of race, gender, sexual orientation, age, or political, religious or other opinion, by associating individuals, voluntary organisations and statutory authorities in a common effort to advance education, relieve sickness and distress and promote good health and provide facilities in the interest of social welfare for recreation and other leisure time activities, with the aim of improving the conditions of life of said persons.

### Achievements and performance

The aim of the charity is to provide a free and confidential, accessible counselling service for young people aged 11-25 years of age, to improve their mental health and emotional well-being and help them to reach their full potential.

# **Making A Difference**

## **Trustees' Annual Report** *(continued)*

**Year ended 31 December 2021**

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### **Financial review**

The statement of financial activities shows a surplus for the year of £1,551. Unrestricted reserves of the charity amount to £8,191 of which free reserves (i.e. those excluding fixed assets) amount to £7,982.

The trustees' annual report was approved on 24 October 2022 and signed on behalf of the board of trustees by:

P G Gowland  
Trustee

# **Making A Difference**

## **Independent Examiner's Report to the Trustees of Making A Difference**

**Year ended 31 December 2021**

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I report to the trustees on my examination of the financial statements of Making A Difference ('the charity') for the year ended 31 December 2021.

### **Responsibilities and basis of report**

As the trustees of the charity you are responsible for the preparation of the financial statements in accordance with the requirements of the Charities Act 2011 ('the Act').

I report in respect of my examination of the charity's financial statements carried out under section 145 of the 2011 Act and in carrying out my examination I have followed all the applicable Directions given by the Charity Commission under section 145(5)(b) of the Act.

### **Independent examiner's statement**

I have completed my examination. I confirm that no material 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 130 of the Act; or
2. the financial statements do not accord with those records; or
3. the financial statements do not comply with the applicable requirements concerning the form and content of accounts set out in the Charities (Accounts and Reports) Regulations 2008 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.

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 accounts to be reached.

Censis  
Independent Examiner

Exchange Building  
66 Church Street  
Hartlepool  
TS24 7DN

# Making A Difference

## Statement of Financial Activities

Year ended 31 December 2021

			2021		2020
	Note	Unrestricted funds £	Restricted funds £	Total funds £	Total funds £
<b>Income and endowments</b>					
Donations and legacies	4	7,085	20,781	27,866	28,797
<b>Total income</b>		<u>7,085</u>	<u>20,781</u>	<u>27,866</u>	<u>28,797</u>
<b>Expenditure</b>					
Expenditure on charitable activities	5,6	5,534	20,781	26,315	24,542
<b>Total expenditure</b>		<u>5,534</u>	<u>20,781</u>	<u>26,315</u>	<u>24,542</u>
<b>Net income and net movement in funds</b>		<u>1,551</u>	<u>—</u>	<u>1,551</u>	<u>4,255</u>
<b>Reconciliation of funds</b>					
Total funds brought forward		6,640	—	6,640	2,385
<b>Total funds carried forward</b>		<u>8,191</u>	<u>—</u>	<u>8,191</u>	<u>6,640</u>

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

The notes on pages 6 to 13 form part of these financial statements.

# Making A Difference

## Statement of Financial Position

31 December 2021

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	Note	2021 £	2020 £
<b>Fixed assets</b>			
Tangible fixed assets	11	209	291
<b>Current assets</b>			
Debtors	12	–	4,100
Cash at bank and in hand		8,769	3,762
		<u>8,769</u>	<u>7,862</u>
<b>Creditors: amounts falling due within one year</b>	13	<u>787</u>	<u>1,513</u>
<b>Net current assets</b>		<u>7,982</u>	<u>6,349</u>
<b>Total assets less current liabilities</b>		<u>8,191</u>	<u>6,640</u>
<b>Net assets</b>		<u>8,191</u>	<u>6,640</u>
<b>Funds of the charity</b>			
Unrestricted funds		<u>8,191</u>	<u>6,640</u>
<b>Total charity funds</b>	15	<u>8,191</u>	<u>6,640</u>

These financial statements were approved by the board of trustees and authorised for issue on 24 October 2022, and are signed on behalf of the board by:

P G Gowland  
Trustee

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The notes on pages 6 to 13 form part of these financial statements.

# **Making A Difference**

## **Notes to the Financial Statements**

**Year ended 31 December 2021**

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### **1. General information**

The charity is a public benefit entity and a registered charity in England and Wales and is unincorporated. The address of the principal office is The Haven, 18 Victoria Road, Hartlepool, TS26 8DD.

### **2. Statement of compliance**

These financial statements have been prepared in compliance with FRS 102, 'The Financial Reporting Standard applicable in the UK and the Republic of Ireland', the 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) (Charities SORP (FRS 102)) and the Charities Act 2011.

### **3. Accounting policies**

#### **Basis of preparation**

The financial statements have been prepared on the historical cost basis, as modified by the revaluation of certain financial assets and liabilities and investment properties measured at fair value through income or expenditure.

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

#### **Going concern**

There are no material uncertainties about the charity's ability to continue.

#### **Judgements and key sources of estimation uncertainty**

The preparation of the financial statements requires management to make judgements, estimates and assumptions that affect the amounts reported. These estimates and judgements are continually reviewed and are based on experience and other factors, including expectations of future events that are believed to be reasonable under the circumstances.

#### **Fund accounting**

Unrestricted funds are available for use at the discretion of the trustees to further any of the charity's purposes.

Designated funds are unrestricted funds earmarked by the trustees for particular future project or commitment.

Restricted funds are subjected to restrictions on their expenditure declared by the donor or through the terms of an appeal, and fall into one of two sub-classes: restricted income funds or endowment funds.



# Making A Difference

## Notes to the Financial Statements *(continued)*

Year ended 31 December 2021

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### 3. Accounting policies *(continued)*

#### Incoming resources

All incoming resources are included in the statement of financial activities when entitlement has passed to the charity; it is probable that the economic benefits associated with the transaction will flow to the charity and the amount can be reliably measured. The following specific policies are applied to particular categories of income:

- income from donations or grants is recognised when there is evidence of entitlement to the gift, receipt is probable and its amount can be measured reliably.
- legacy income is recognised when receipt is probable and entitlement is established.
- income from donated goods is measured at the fair value of the goods unless this is impractical to measure reliably, in which case the value is derived from the cost to the donor or the estimated resale value. Donated facilities and services are recognised in the accounts when received if the value can be reliably measured. No amounts are included for the contribution of general volunteers.
- income from contracts for the supply of services is recognised with the delivery of the contracted service. This is classified as unrestricted funds unless there is a contractual requirement for it to be spent on a particular purpose and returned if unspent, in which case it may be regarded as restricted.

#### Resources expended

Expenditure is recognised on an accruals basis as a liability is incurred. Expenditure includes any VAT which cannot be fully recovered, and is classified under headings of the statement of financial activities to which it relates:

- expenditure on raising funds includes the costs of all fundraising activities, events, non-charitable trading activities, and the sale of donated goods.
- expenditure on charitable activities includes all costs incurred by a charity in undertaking activities that further its charitable aims for the benefit of its beneficiaries, including those support costs and costs relating to the governance of the charity apportioned to charitable activities.
- other expenditure includes all expenditure that is neither related to raising funds for the charity nor part of its expenditure on charitable activities.

All costs are allocated to expenditure categories reflecting the use of the resource. Direct costs attributable to a single activity are allocated directly to that activity. Shared costs are apportioned between the activities they contribute to on a reasonable, justifiable and consistent basis.

#### Tangible assets

Tangible assets are initially recorded at cost, and subsequently stated at cost less any accumulated depreciation and impairment losses. Any tangible assets carried at revalued amounts are recorded at the fair value at the date of revaluation less any subsequent accumulated depreciation and subsequent accumulated impairment losses.

# Making A Difference

## Notes to the Financial Statements *(continued)*

Year ended 31 December 2021

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### 3. Accounting policies *(continued)*

#### Tangible assets *(continued)*

An increase in the carrying amount of an asset as a result of a revaluation, is recognised in other recognised gains and losses, unless it reverses a charge for impairment that has previously been recognised as expenditure within the statement of financial activities. A decrease in the carrying amount of an asset as a result of revaluation, is recognised in other recognised gains and losses, except to which it offsets any previous revaluation gain, in which case the loss is shown within other recognised gains and losses on the statement of financial activities.

#### Depreciation

Depreciation is calculated so as to write off the cost or valuation of an asset, less its residual value, over the useful economic life of that asset as follows:

Fixtures and fittings	-	25% straight line
Equipment	-	25% straight line

#### Impairment of fixed assets

A review for indicators of impairment is carried out at each reporting date, with the recoverable amount being estimated where such indicators exist. Where the carrying value exceeds the recoverable amount, the asset is impaired accordingly. Prior impairments are also reviewed for possible reversal at each reporting date.

For the purposes of impairment testing, when it is not possible to estimate the recoverable amount of an individual asset, an estimate is made of the recoverable amount of the cash-generating unit to which the asset belongs. The cash-generating unit is the smallest identifiable group of assets that includes the asset and generates cash inflows that largely independent of the cash inflows from other assets or groups of assets.

For impairment testing of goodwill, the goodwill acquired in a business combination is, from the acquisition date, allocated to each of the cash-generating units that are expected to benefit from the synergies of the combination, irrespective of whether other assets or liabilities of the charity are assigned to those units.

#### Government grants

Government grants are recognised at the fair value of the asset received or receivable. Grants are not recognised until there is reasonable assurance that the charity will comply with the conditions attaching to them and the grants will be received.

Where the grant does not impose specified future performance-related conditions on the recipient, it is recognised in income when the grant proceeds are received or receivable. Where the grant does impose specified future performance-related conditions on the recipient, it is recognised in income only when the performance-related conditions have been met. Where grants received are prior to satisfying the revenue recognition criteria, they are recognised as a liability.

# Making A Difference

## Notes to the Financial Statements *(continued)*

Year ended 31 December 2021

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### 3. Accounting policies *(continued)*

#### Financial instruments

A financial asset or a financial liability is recognised only when the charity becomes a party to the contractual provisions of the instrument.

Basic financial instruments are initially recognised at the amount receivable or payable including any related transaction costs.

Current assets and current liabilities are subsequently measured at the cash or other consideration expected to be paid or received and not discounted.

Debt instruments are subsequently measured at amortised cost.

Where investments in shares are publicly traded or their fair value can otherwise be measured reliably, the investment is subsequently measured at fair value with changes in fair value recognised in income and expenditure. All other such investments are subsequently measured at cost less impairment.

Other financial instruments, including derivatives, are initially recognised at fair value, unless payment for an asset is deferred beyond normal business terms or financed at a rate of interest that is not a market rate, in which case the asset is measured at the present value of the future payments discounted at a market rate of interest for a similar debt instrument.

Other financial instruments are subsequently measured at fair value, with any changes recognised in the statement of financial activities, with the exception of hedging instruments in a designated hedging relationship.

Financial assets that are measured at cost or amortised cost are reviewed for objective evidence of impairment at the end of each reporting date. If there is objective evidence of impairment, an impairment loss is recognised under the appropriate heading in the statement of financial activities in which the initial gain was recognised.

For all equity instruments regardless of significance, and other financial assets that are individually significant, these are assessed individually for impairment. Other financial assets are either assessed individually or grouped on the basis of similar credit risk characteristics.

Any reversals of impairment are recognised immediately, to the extent that the reversal does not result in a carrying amount of the financial asset that exceeds what the carrying amount would have been had the impairment not previously been recognised.

# Making A Difference

## Notes to the Financial Statements *(continued)*

Year ended 31 December 2021

### 4. Donations and legacies *(continued)*

	Unrestricted Funds £	Restricted Funds £	Total Funds 2021 £
<b>Donations</b>			
Donations	1,010	–	1,010
<b>Grants</b>			
BBC Children In Need	–	20,781	20,781
YAPP	3,000	–	3,000
Hospital of God Greatham	1,000	–	1,000
Job Retention Scheme	2,075	–	2,075
	<u>7,085</u>	<u>20,781</u>	<u>27,866</u>
	Unrestricted Funds £	Restricted Funds £	Total Funds 2020 £
<b>Donations</b>			
Donations	1,052	–	1,052
<b>Grants</b>			
Grant income	27,745	–	27,745
	<u>28,797</u>	<u>–</u>	<u>28,797</u>

### 5. Expenditure on charitable activities by fund type

	Unrestricted Funds £	Restricted Funds £	Total Funds 2021 £
General Fund	5,534	–	5,534
BBC Children In Need	–	20,781	20,781
	<u>5,534</u>	<u>20,781</u>	<u>26,315</u>
	Unrestricted Funds £	Restricted Funds £	Total Funds 2020 £
General Fund	24,542	–	24,542
	<u>24,542</u>	<u>–</u>	<u>24,542</u>

# Making A Difference

## Notes to the Financial Statements *(continued)*

Year ended 31 December 2021

### 6. Expenditure on charitable activities by activity type

	Activities undertaken directly	Total funds 2021	Total fund 2020
	£	£	£
General Fund	5,534	5,534	24,542
BBC Children In Need	20,781	20,781	–
	<u>26,315</u>	<u>26,315</u>	<u>24,542</u>

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### 7. Net income

Net income is stated after charging/(crediting):

	2021	2020
	£	£
Depreciation of tangible fixed assets	<u>82</u>	<u>96</u>

### 8. Independent examination fees

	2021	2020
	£	£
Fees payable to the independent examiner for: Independent examination of the financial statements	<u>120</u>	<u>120</u>

### 9. Staff costs

The total staff costs and employee benefits for the reporting period are analysed as follows:

	2021	2020
	£	£
Wages and salaries	<u>12,862</u>	<u>11,897</u>

The average head count of employees during the year was 2 (2020: 2). The average number of full-time equivalent employees during the year is analysed as follows:

	2021	2020
	No.	No.
Charitable activities	<u>2</u>	<u>2</u>

No employee received employee benefits of more than £60,000 during the year (2020: Nil).

### 10. Trustee remuneration and expenses

No remuneration or other benefits from employment with the charity or a related entity were received by the trustees.

# Making A Difference

## Notes to the Financial Statements *(continued)*

Year ended 31 December 2021

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### 11. Tangible fixed assets

	Fixtures and fittings £	Equipment £	Total £
<b>Cost</b>			
At 1 January 2021 and 31 December 2021	<u>302</u>	<u>85</u>	<u>387</u>
<b>Depreciation</b>			
At 1 January 2021	75	21	96
Charge for the year	<u>61</u>	<u>21</u>	<u>82</u>
<b>At 31 December 2021</b>	<u>136</u>	<u>42</u>	<u>178</u>
<b>Carrying amount</b>			
At 31 December 2021	<u>166</u>	<u>43</u>	<u>209</u>
At 31 December 2020	<u>227</u>	<u>64</u>	<u>291</u>

### 12. Debtors

	<b>2021</b> £	2020 £
Prepayments and accrued income	<u>—</u>	<u>4,100</u>

### 13. Creditors: amounts falling due within one year

	<b>2021</b> £	2020 £
Accruals and deferred income	<u>787</u>	<u>1,513</u>

### 14. Government grants

The amounts recognised in the financial statements for government grants are as follows:

	<b>2021</b> £	2020 £
Recognised in income from donations and legacies:		
Job Retention Scheme	<u>2,075</u>	<u>—</u>

# Making A Difference

## Notes to the Financial Statements *(continued)*

Year ended 31 December 2021

### 15. Analysis of charitable funds

#### Unrestricted funds

	At 1 January 2021 £	Income £	Expenditure £	At 31 December 2021 £
General funds	<u>6,640</u>	<u>7,085</u>	<u>(5,534)</u>	<u>8,191</u>

	At 1 January 2020 £	Income £	Expenditure £	At 31 December 2020 £
General funds	<u>2,385</u>	<u>28,797</u>	<u>(24,542)</u>	<u>6,640</u>

#### Restricted funds

	At 1 January 2021 £	Income £	Expenditure £	At 31 December 2021 £
BBc Children In Need	<u>—</u>	<u>20,781</u>	<u>(20,781)</u>	<u>—</u>

### 16. Analysis of net assets between funds

	Unrestricted Funds £	Total Funds 2021 £
Tangible fixed assets	209	209
Current assets	8,769	8,769
Creditors less than 1 year	<u>(787)</u>	<u>(787)</u>
<b>Net assets</b>	<u>8,191</u>	<u>8,191</u>