

Orb Community Enterprise
A Company Charity Limited by Guarantee
Registered Charity Number 1112425

TRUSTEES' REPORT AND FINANCIAL STATEMENTS

for the year ended 31st March 2021

Orb Community Enterprise
A Company Charity Limited by Guarantee

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Reference and Administrative Details

Charity Name: Orb Community Enterprise

Charity's principal address: The Garage, Elephant and Castle Yard,
Off High Street,
Knaresborough,
North Yorkshire, HG5 0EQ

Trustees

Sue Vasey - Chair

Lee Byers – Vice Chair

Vivienne Whitelaw - Treasurer

Louise Colley

Matt Oldfield

Peter Nock (resigned 20th October 2020)

Rick Allan

Jane Burnett (appointed 20th October 2020)

Ernie Wood (appointed 20th October 2020)

Karen Hood (appointed 23rd November 2020)

Independent Examiner: Zillah Hopps FMAAT
White Rose Accounting
Cobdale Lane
York
YO42 1XD

Structure, Governance, and Management

Governing document

On 22nd September 2003 Orb was constituted as Charitable Company Limited by Guarantee.

Registered Charity number 1112425

Companies House Number 5297597

Organisational Structure

Trustees:

The Board of Trustees of the charity, currently comprising nine Trustees, meets approximately five times a year. On a day-to-day basis management is delegated to the Strategic Director, Leon Fijalkowski who reports back to the Trustees. Trustees are appointed on a rolling basis in line with needs identified by an annual skills audit.

Individuals identified as potential Trustees submit an expression of interest, have an initial meeting with the Chair and then submit a CV and letter outlining their skills and reasons for wanting to join the Board. With quorate Board agreement, the potential Trustee is invited to meet the Board to discuss their application and to find out appropriate information about the charity and the role. If approved by a quorate majority the individual is invited to join the Board and provided with a full Trustee induction and training by the Operations Manager and Strategic Director.

Three new Trustees joined the Board during this year with Jane Burnett replacing the outgoing Peter Nock to represent the interests of independent sister organisation Pioneer Projects, and Ernie Wood and Karen Hood to bring their skills and experience in the creative sector. Sadly, former Trustee Peter Nock has recently passed away and the Board of Orb would like to formally recognise the contribution he made and pass on its condolences to his family and friends.

Staff:

During the year ending 31st March 2021 Orb employed seven paid staff (5.42 full time equivalent) with two staff resigning and three staff joining the team during this period:

Mark Flood – Director (22.5 hours – resigned May 2020)
Leon Fijalkowski – Strategic Director (37.5 hours)
Elizabeth Marshall – Operations Manager (33.5 hours)
David Littler – Creative and Wellbeing Projects Manager (37.5 hours - joined May 2020)
Andrew Fretwell – Project Assistant and Studio Manager (30 hours)
Jon Galley – Project Assistant and Garden Manager (20 hours)
Anita Evans – Keyworker (22.5 hours – resigned October 2021)
Barbara Grant – Keyworker (22.5 hours – joined December 2021)
Gemma O’Connell – Keyworker (22.5 hours – joined December 2021)

Sessional Staff:

Emma Baylin
Sharon Carrick
Rachel Clark
Jenny Cook
Helen Graham
David Littler
Rebecca Mears
Deidre Nelson

Longstanding sessional staff member Sharon Carrick sadly passed away during the year and the Board would like to put on record their thanks for her hard work and commitment and pass on their condolences to her family and friends.

The staff team was supported by seven trained volunteers over the year. Volunteer numbers were severely restricted due to lockdown limitations.

Risk Management

Orb maintains a risk register and the Board of Trustees ensure that all major risks to which the charity is exposed are reviewed on at least an annual basis and that the systems, policies, and procedures are in place to manage these risks.

Objects of The Charity

The objects of the Charity, as stated in the Constitution adopted in September 2003 are to ‘promote mental health and wellbeing amongst vulnerable people in Yorkshire by engaging individuals in multimedia and other meaningful activities with an emphasis on social inclusion, basic employment skills and other personal development and training opportunities’.

An annual work plan guides the work of the Orb staff team under the leadership of the Strategic Director. Progress is monitored and reported to trustee meetings throughout the year. Orb Community Enterprise is now an established charity and social enterprise promoting Positive Mental Health and providing better life

opportunities to people experiencing or at risk of the effects of poor mental health. This includes addressing isolation, lack of influence, lack of opportunity for self-development and difficulty accessing learning provision or employment. It does this through engaging individuals in creative and learning activity in a community focused environment, promoting increases in mental health, influence, confidence, self-esteem, skills, knowledge, and greater opportunities to volunteer, work and access further education.

Quality Assurance

Orb holds the Matrix Quality Standard Award (Identification Number C12297), an externally assessed quality management award for organisations providing information, advice, and guidance. Having already held this for six years, Orb was reassessed in January 2019 and will now retain the Award until 2022. Orb has also passed the North Yorkshire County Council Quality Assurance Framework and remains an Approved Provider to Health and Adult Services.

Achievements and Performance during 2020/2021

The year running from April 2020 to March 2021 was dominated by the Covid 19 Coronavirus pandemic which, as with all organisations, posed a huge and unexpected challenge. Nevertheless, this had no significant impact on the organisation's ability to fulfil its charitable objectives. Income streams were not adversely affected, additional pandemic response funding was secured, no staff were furloughed, and a full range of services continued to be delivered by remote means with face-to-face activity being re-introduced as restrictions relaxed. This was achieved during a period of significant change for Orb, with founder and Director Mark Flood stepping down and the organisation going through a staff restructure.

Services

Despite the severe lockdown restrictions imposed with little notice at the end of March 2020, Orb was able to maintain all elements of its service delivery with virtually no interruption. This included provision of a full range of wellbeing focused creative and learning group and 1-1 activities, and keyworker support to promote both engagement at Orb and progression into volunteering, employment, and education destinations. This required the rapid development of a 'remote' approach to services delivery which aimed to keep people 'Creative, Connected and Well'. To support service users through this sudden process of change, each individual was assigned to a staff member's caseload who then provided weekly phone calls to offer pastoral support and information, advice, and guidance on accessing the new remote offer from Orb and other relevant local services.

Creative and learning sessions were provided through online solutions including Zoom or supported by the delivery of 'creative and wellbeing packages' to people's homes. Regular groups included Natural Voice Singing, Arts and Crafts, the Ukulele Orchestra, Creative Writing, Creative Mindfulness, the Cabaret Group and Textiles. Innovative use of online platforms meant that group activity was able to place across greater distances and bring in new skills and ideas. This included the Textiles session evolving into Threads, a shared online project including service users from Orb, service users from partner organisation Pioneer Projects in Craven, and staff from North Yorkshire Records Office in Northallerton, using archive materials to explore sense of place through textile work, and led by an artist in Glasgow.

It also saw the 'Igen Exchange' with four organisations funded by the Igen Trust (Orb, Converge York, Converge Northumbria, and Arts Network Lewisham) providing shared online sessions for each other's service users. These sessions included Mindfulness, Fashion, Art and Writing sessions.

Provision of group activity actually increased in lockdown, with approaching 250 sessions delivered as opposed to 127 the year before. Keyworker support was provided via telephone call or 1-1 sessions on Zoom and proved invaluable in keeping service users focused on the future at a time of great uncertainty. Keyworker support was also the first element to move back to face-to-face with opportunities for service users to attend physical sessions re-introduced after Christmas. This was followed by the re-introduction of garden sessions.

All face-to-face activity was subject to rigorous Covid prevention measures including temperature checks, wellbeing questionnaires, maintenance of social distancing, mask wearing, sanitization and limitation of numbers.

There was also an increased focus on 'communication' during lockdown with the introduction of the 'Orbserver', a new weekly newsletter promoting both Orb's services and other local options whilst providing a forum in which service users could share the creativity and sense of community that underpinned their ability to stay well. This was re-enforced by the ongoing development of 'Radio Orb' a regular, service user led podcast that explored people's personal and creative response to lockdown.

The ability for Orb to come together and as a community was also maintained, with it's regular celebration events moving to Zoom where a Harvest Festival, Christmas Xmas Cracker Party and Easter Eggstravaganza were presented. These included live activities, films showing the work of creative groups and opportunities for service user feedback and, despite being online, felt vibrant and inclusive. Each one was attended by between 40 and 50 individuals, and (unlike most Zoom events) did not see any audience drop off over their two hour running time. Overall, services during the year directly reached over 140 people.

Impact

Work continued throughout the pandemic to engage individuals in a supported assessment and review process that encourages service users to set and work towards personal goals in skills and wellbeing. This collated both quantitative and qualitative data about the impact of support which showed significant positive outcomes despite the impact of Covid and the related lockdowns and social isolation.

Though some measured wellbeing scores (using the Warwick Edinburgh Mental Health and Wellbeing Scale) were lower than in previous years, reflecting these external factors, overall the data showed a picture of most service users maintaining or increasing in wellbeing and skills, or mitigating the worst impact of the pandemic. Of those assessed, 70% increased or maintained in measured wellbeing scores. 100% of respondents also registered that engagement had had a positive impact on their mental health, with 65% rating this impact at the highest level ('very much') up from 54% in the previous year. Though overall measured wellbeing scores may have been lower, the perceived impact of engagement was actually higher. This was reinforced with 90% reporting significant increases in 'meaningful social inclusion', 70% significant increases in 'empowered choice' and 65% significant increases in 'active citizenship', 88% evidencing progress towards their personal goals and 85% feeling 'more employable'. Despite services being predominantly online / remote and the added anxieties and pressures of lockdown, services still had a profound impact. Here are just a few service user quotes to give a flavour of the qualitative feedback received.

"Orb helped immensely keeping activities going through Covid 19, especially how fast they reacted to lockdown by establishing zoom sessions and dropping off art packs at people's homes."

"The telephone calls have been a massive help and have been really reassuring."

"I thought (the celebration events) were really good. I think in a way they were needed as well to keep everybody together. Just seeing everybody was so nice and seeing what other people had created. To let people know they're not on their own."

"Orb helped keep me well, especially during lockdown when I was very isolated. It was a lifeline really."

Partnership Work

Though lockdown changed how Orb delivered services it did not stop it from developing existing and new partnership work. Its ongoing relationship with independent sister organisation Pioneer Projects, in the Craven

District of North Yorkshire, continued to flourish with both organisations sharing a Strategic Director and developing parallel staff structures, approaches to service delivery, outcomes measurement and finance. This led to significant opportunities for skill share and mutual support. The benefit was particularly evident when the pandemic struck, with both organisations supporting each other to develop remote service delivery and robust new policy and procedure. This was crucial in ensuring both organisations were able to respond to lockdown quickly and effectively and ensure support to service users was not interrupted.

This ability to work online in turn bore fruit in terms of delivery, with the online partnership work described above in the 'services' section seeing Orb deliver activity not just with Pioneer but with organisations and individuals in London, Glasgow, Newcastle, and York, increasing the opportunities for its service users when many other options were shutting down. Orb were also able to play the lead role in developing Route One to Wellness, a new VCSE mental health partnership for Harrogate and Rural District, including Orb, Mind in Harrogate District, Claro Enterprises and Wellspring Therapy and Training.

Orb was able to secure £65,000 for the partnership from the National Lottery Coronavirus Community Support Fund to increase remote / online delivery capacity at each organisation and establish a new formal referral pathway from the Primary Care Network Social Prescribing Teams into partnership support to help meet the growing number of people with common mental health problems presenting at their GP as a result of pandemic impact.

Staff

There were significant changes to the staff team during the year. Director and founder, Mark Flood, retired after 17 years following a phased reduction of hours over the previous 12 months, with Strategic Director, Leon Fijalkowski, taking over full delegated responsibility from the Board of Trustees. This led to a staffing restructure, informed by the Strategic Director's shared role at independent partner organisation Pioneer Projects and learning from the Covid pandemic.

A new role of Creative and Wellbeing Projects Manager was introduced to sit alongside the Operations Manager below the position of Strategic Director reflecting the successful structure piloted by Pioneer in the previous year. This gave senior managers the benefit of peer support from a colleague fulfilling the same role not usually available in organisations of this size.

The growing need for 1-1 pastoral interventions, support to engage with new remote services and access progression support at a time of reducing opportunity, also saw the expansion of the Keyworker team from one to two members. Work was also done to re-focus the Project Activities worker roles into more focused Creative Facilitation roles for introduction in the following financial year.

Premises

Orb took the opportunity of being closed during the pandemic to make some improvements to the building with work done to refresh the fixtures and fitting, improve access and improve its digital infrastructure to support online and hybrid online / live activities.

Finance

Total Income compared to the previous year increased by £115,394 from £228,690 to £344,084 principally reflecting emergency pandemic related funding (including £65,000 from the National Lottery Coronavirus Support Fund, a £10,500 Coronavirus uplift from the National Lottery Reaching Communities Fund, and £10,000 from Harrogate Borough Council) and new or increased sources of income (including a new £12,000 grant from the Barings Foundation and £10,799 from Pioneer Project's contribution to the cost of a shared Strategic Director which was no longer being subsidised by NYCC Stronger Communities). As will be seen in expenditure £43,500 of this income was managed on behalf of and passed onto partner organisations meaning

that the real income increased by a more modest £71,894 to £300,584 though this still represents a significant increase on the previous year.

Total Expenditure for the year increased by £46,823 from £199,550 to £246,373 though this masks the aforementioned payments to partners of £43,500 which reduces the real increase in expenditure to only £3,323. Expenditure did nevertheless differ significantly from the year before with payroll costs increasing by £16,241. This was offset by significant savings to office costs and transport due to pandemic restrictions and increased online / home working and the non-repetition of one-off building costs associated with the previous year's toilet refurbishment. The increased payroll costs represent an increased staff team and will carry on into the next financial year.

Overall this resulted in an end of year surplus of £97,711 compared with £29,141 the previous year with funds carried forward into 2021/22 standing at £150,386 including Unrestricted funds of £123,958 and Restricted funds of £26,428 with Cash in the Bank / at hand, a healthy £133,143. This position more than covers the agreed reserves policy of the organisation, which requires 3 months operating costs in reserve which at the end of this financial year stood at £50,718. This position means that the budget for 2021/22 is already balanced putting the organisation in a stronger position to plan for the future at a time of ongoing uncertainty.

The Trustees remain committed to developing and maintain a broad range of funding streams from both restricted and unrestricted sources that contribute to ongoing organisational stability.

Principal funding sources for the year were:

- National Lottery Coronavirus Community Support Fund – Covid Emergency funding to support the development of the Route One to Wellness VCS Mental Health partnership - £65,000 (with £43,500 passed on to partner organisations)
- North Yorkshire County Council - Individual Service Contracts for people with an assessed social care need - £64,821
- The Henry Smith Charity – GP social prescription programme for people with moderate mental ill health - £49,500
- National Lottery Reaching Communities – Creative community wellbeing sessions for the wider community - £46,295
- Action Towards Inclusion – National Lottery and European Social Fund programme to support vulnerable people into education or employment - £45,605
- Pioneer Projects – costs toward employment of a shared Strategic Director - £24,653
- Barings Foundation – costs toward running wellbeing focused creative activity - £12,000
- Harrogate Borough Council – Coronavirus support funding - £10,000
- North Yorkshire County Council Stronger Communities - grant to develop sector collaboration – £7,500
- European Social Fund Community Grant – grant to deliver skill development programme for the vulnerable unemployed - £5,734
- Mind in Harrogate – contribution to management of local mental health prevention services - £3,750
- Personal Payments – from service users purchasing support through individual budgets - £2,285
- Igen Trust – grant to deliver a dementia support programme - £500
- General Sales and Fees - £2,502

We are also extremely grateful to all organisations and individuals who have provided us donations over this period totalling a welcome £3,630.

Future Plans

The Covid pandemic has done much to re-enforce the need for Orb and the support it provides. The outcomes measurement of services carried over the pandemic showed that the creative, community led approach to

wellbeing being developed by Orb is genuinely effective and that the unique skills within the organisation have huge potential to grow in impact and reach.

During lockdown, Orb was one of very few local organisations able to remain 'open', deliver a full set of services and continue to support its user base and this was in no small part down to its creative approach to delivery. This user base is showing significant signs of increasing with rising numbers of referrals from GP practices, mental health and social work teams and advice and information from strategic partners in health and the local authority suggesting that this trend is set to continue.

Indeed, the increased interest in and dependence on effective community based support from our statutory partners is becoming ever more evident and the need to maximise the wider potential of a diverse, locally relevant, and trusted VCSE ever more critical. Orb is also increasingly recognising that its creative work doesn't just impact on the individuals it supports, but that the increased wellbeing and skills that they get from engaging also have profound implications for the wellbeing, capacity, resilience, connectivity, and vibrancy of the wider community. The power of creativity can transform not just individual lives but the nature and potential of communities themselves.

As such, the next few years will see Orb aim to do the following:

- Develop more effective and impactful services that harness the power of creativity to provide increased wellbeing, personal development, and progression opportunities to the increasing number of people in the community experiencing or at risk of poor mental health.
- Develop a larger and more skilled staff team able to deliver this expanded service.
- Develop increased partnership links with a range of VCSE and statutory partners that ensure our unique offer dovetails with a holistic range of services capable of supporting the 'whole person'.
- Develop better referral pathways between ourselves and our VCSE and statutory partners to ensure those we support always get the right support at the right time.
- Ensure that our work contributes to the creativity and wellbeing of our local communities and helps build bridges between these and other communities so that Orb's approach has the furthest possible reach and impact.

Public Benefit

The Trustees confirm that they have complied with their duty to have due regard to the guidance on public benefit published by the Charity Commission in exercising their powers and duties. The Trustees consider that all the activities of Orb Community Enterprise are carried out for the public benefit.

This report has been prepared in accordance with the Statement of Recommended Practice: Accounting and Reporting by Charities (issued in March 2005).

Approved by the Board of Trustees and signed on its behalf by:



Sue Vasey
(Chair)

STATEMENT OF TRUSTEES' RESPONSIBILITIES

The trustees are responsible for preparing the Trustees' Annual Report and the financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

The law applicable to charities in England and Wales 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 of the charity for that period. 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 accounting standards have been followed, subject to any material departures disclosed and explained in the financial statements;
- 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 proper 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 Charities Act 2011, the Charity (Accounts and Reports) Regulations 2008 and the provisions of the trust deed. 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.

The trustees are responsible for the maintenance and integrity of the charity and financial information included on the charity's website. Legislation in the United Kingdom governing the preparation and dissemination of financial statements may differ from legislation in other jurisdictions.

Orb Community Enterprise
Independent Examiner's report to the trustees.

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

It is my responsibility to:

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

Basis of independent examiner's statement

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

Independent examiner's statement

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

1. which gives me reasonable cause to believe that in, any material respect, the requirements:

- to keep accounting records in accordance with section 386 of the Companies Act 2006 and section 130 of the Charities Act; and
- to prepare accounts which accord with the accounting records and comply with the accounting requirements of section 396 of the Companies Act 2006 and with the Charities Act have not been met; or

2. to which, in my opinion, attention should be drawn in order to enable a proper understanding of the accounts to be reached.

Zillah Hopps FMAAT
White Rose Accounting
15th November 2021

Orb Community Enterprise
Statement of Financial Activities
for the year ended 31st March 2021

	Note	Unrestricted Funds 2021 £	Designated Funds 2021 £	Total Funds 2021 £	Total Funds 2020 £
Incoming Resources	2				
From generated funds:					
Donations and grants		107,801	235,883	343,684	228,340
Activities for generating funds		400	-	400	350
Investment income		-	-	-	-
Total incoming resources		108,201	235,883	344,084	228,690
Resources Expended	3				
Charitable activities		27,013	218,927	245,940	199,147
Governance costs		433	-	433	403
Total Resources Expended		27,446	218,927	246,373	199,550
Net incoming/(outgoing) resources before transfers		80,756	16,956	97,711	29,141
Gross transfers between funds	9	40,888	(40,888)	-	-
Net incoming/(outgoing) resources before other recognised gains/(losses)		121,644	(23,932)	97,711	29,141
Other recognised gains/(losses)		-	-	-	-
Net movement in funds		121,644	(23,932)	97,711	29,141
Net income/(expenditure) for the year		121,644	(23,932)	97,711	29,141
Total funds brought forward		2,453	50,222	52,675	23,534
Total funds carried forward		124,097	26,289	150,386	52,675

Orb Community Enterprise
Balance Sheet
as at 31st March 2021

	Notes	2021 £	2020 £
Fixed Assets			
Tangible assets	4	9,919	8,254
Current assets			
Cash at bank and in hand		133,143	37,939
Debtors and prepayments	5	<u>9,241</u>	<u>7,494</u>
		142,384	45,433
Current liabilities			
Creditors and accruals	6	<u>1,917</u>	<u>1,012</u>
		1,917	1,012
Net current assets		140,467	44,421
Total assets less current liabilities		150,386	52,675
Net assets		<u><u>150,386</u></u>	<u><u>52,675</u></u>
Represented by Funds			
Unrestricted		124,097	2,453
Restricted		<u>26,289</u>	<u>50,222</u>
		<u><u>150,386</u></u>	<u><u>52,675</u></u>

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

The directors (Trustees) acknowledge their responsibilities for:

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

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

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

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



Sue Vasey
(Chair)

6th December 2021

Company Registration No. 05297597

Orb Community Enterprise
Statement of Cash Flows
as at 31st March 2021

	Notes	2021 £	2020 £
Net cash provided by/(used in) operating activities	11	100,176	24,566
Cashflows from investing activities:			
Purchase of property, plant & equipment		(4,972)	(781)
Proceeds from the sale of investments		0	0
Net cash used in financing activities		<u>(4,972)</u>	<u>(781)</u>
Change in cash and cash equivalents in the year		95,204	23,786
Cash and cash equivalents at the start of the year		37,939	14,153
Total cash and cash equivalents at the end of the year		133,143	37,939
Analysis of cash and cash equivalents			
Cash at bank and in hand		<u>133,143</u>	<u>37,939</u>

Orb Community Enterprise
Notes to the accounts
for the year ended 31st March 2021

1. Accounting Policies

1.1 Basis of Preparation

The financial statements have been prepared in accordance with the Companies Act 2006, applicable accounting standards, and with the Statement of Recommended Practice (SORP) issued in March 2005.

1.2 Legal Status

The charity is a company limited by guarantee and has no share capital. The liability of each member in the event of winding up is limited to £1.
Its directors are its trustees and vice versa.

1.3 Funds Structure

Designated funds are those subject to restrictions on their expenditure imposed by the donor or grantor
Unrestricted funds are available for use at the discretion of the trustees in furtherance of the general objectives of the charity.

1.4 Incoming Resources

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

1.5 Donated Services and Facilities

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

1.6 Volunteer Help

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

1.7 Resources Expended

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

1.8 Liability Recognition

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

1.9 Governance Costs

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

1.10 Depreciation

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

Fixtures, fittings and equipment	-	25% reducing balance
Media training and equipment	-	25% reducing balance

2. Incoming Resources	Unrestricted Funds 2021 £	Designated Funds 2021 £	Total Funds 2021 £	Total Funds 2020 £
Donations	3,630	-	3,630	6,276
Personal payments	2,285	-	2,285	4,935
Individual service contracts (NYCC)	64,821	-	64,821	29,971
Grants				
Building Better Opportunities/Action Towards Inclusion	-	45,605	45,605	40,881
Charles & Elsie Sykes Trust	-	-	-	2,000
Community Grant Extension	-	5,734	5,734	13,920
Igen Pioneer	-	500	500	26,460
Reimbursement from Pioneer, Bentham project	24,563	-	24,563	13,764
Harrogate MIND Prevention	-	3,750	3,750	3,000
Harrogate Borough Council	10,000	-	10,000	-
Henry Smith	-	49,500	49,500	24,500
Knaresborough Rotary Club	-	-	-	2,000
National Lottery Reaching Communities	-	46,295	46,295	34,309
Liz & Terry Bramall Foundation	-	-	-	15,000
Sir George Martin Trust	-	-	-	2,000
Stronger Communities Collaboration	-	7,500	7,500	9,000
National Lottery Coronavirus Community Support Fund (Route One)	-	65,000	65,000	-
Barings Foundation	-	12,000	12,000	-
General grants, sales and fees	2,502	-	2,502	326
	<u>107,801</u>	<u>235,883</u>	<u>343,684</u>	<u>228,340</u>
Activities for Generating Funds				
Social Enterprise Studio Hire & Events fees	400	-	400	350
	<u>400</u>	<u>-</u>	<u>400</u>	<u>350</u>
Total Incoming Resources	<u>108,201</u>	<u>235,883</u>	<u>344,084</u>	<u>228,690</u>
3. Resources Expended	Unrestricted Funds 2021 £	Designated Funds 2021 £	Total Funds 2021 £	Total Funds 2020 £
Charitable Activities				
Wages, salaries and pensions	15,465	138,245	153,710	137,469
Payroll charges	71	90	161	180
Rent, rates and insurance	1,761	13,413	15,174	16,254
Light and heat	252	1,719	1,971	1,827
Telephone	465	675	1,140	678
Subscriptions, Licences, DBS checks	189	1,448	1,637	890
Insurance	708	268	975	917
Office expenses/Print post and stationery	-	338	338	2,349
Repairs and renewals	4,438	90	4,528	11,085
Sessional fees	-	15,758	15,758	17,646
Advertising	45	695	740	1,389
DBS checks	-	-	-	-
Travel and subsistence	-	-	-	1,414
Consumables	152	1,739	1,891	2,893
Consultancy fees	83	600	683	-
Route One partner payments	-	43,500	43,500	-
Fees to Pioneer, Bentham project	-	-	-	-
Training	78	350	428	1,405
Depreciation	3,306	-	3,306	2,751
	<u>27,013</u>	<u>218,927</u>	<u>245,940</u>	<u>199,147</u>
Governance costs				
Independent Examiner's Fee	420	-	420	390
Statutory Filing fee	13	-	13	13
	<u>433</u>	<u>-</u>	<u>433</u>	<u>403</u>
Total Resources Expended	<u>27,446</u>	<u>218,927</u>	<u>246,373</u>	<u>199,550</u>

4. Tangible fixed assets and depreciation.

	Fixtures, fittings and equipment £	Media Training & Equipment £	Total £
Cost			
Balance b/fwd	16,500	49,755	66,255
Additions	2,610	2,362	4,972
As at 31st March 2020	<u>19,110</u>	<u>52,117</u>	<u>71,227</u>
Depreciation			
Balance b/fwd	13,527	44,475	58,002
Charge for the year	1,396	1,910	3,306
As at 31st March 2021	<u>14,923</u>	<u>46,385</u>	<u>61,308</u>
Net book value			
As at 31st March 2020	<u>2,974</u>	<u>5,280</u>	<u>8,254</u>
As at 31st March 2021	<u>4,187</u>	<u>5,732</u>	<u>9,919</u>

5. Debtors and Prepayments

	2021 £	2020 £
Analysis of debtors falling due within one year		
Trade debtors	-	-
Accrued income	8,399	5,616
Prepayments	842	1,878
	<u>9,241</u>	<u>7,494</u>

6. Creditors and accruals

	2021 £	2020 £
Analysis of creditors falling due within one year		
Independent Examination	420	390
Pensions	881	-
Accruals	616	622
	<u>1,917</u>	<u>1,012</u>

7. Staff costs and emoluments

	2021 £	2020 £
Gross salaries	140,810	125,807
Employer's National Insurance	7,855	7,248
Employer's pension contributions	5,045	4,414
	<u>153,710</u>	<u>137,469</u>
Average number of employees (full time equivalent)	7	4¾
No employees received remuneration in excess of £60,000		

8. Taxation

Orb Community Enterprise is a registered charity and its primary activities are not subject to Corporation Tax.

9. Analysis of funds

9.1 Funds held.

Fund name	Type	Purpose and restrictions
Building Better Opportunities/Action Towards Inclusion	Designated	to fund keyworker support for unemployed vulnerable adults
Charles & Elsie Sykes Trust	Unrestricted	to fund the evening art and singing groups
Community Grant Extension	Designated	to fund skill development sessions for unemployed vulnerable adults
Igen Pioneer	Designated	to deliver a dementia support programme
Knaresborough Rotary Club	Designated	to fund the installation of a disabled access toilet
Liz & Terry Bramall Foundation	Designated	Operations Manager core costs
Harrogate MIND Prevention	Designated	to fund local mental health and wellbeing resources & services
Sir George Martin Trust	Designated	to fund the installation of a disabled access toilet
Stronger Communities Collaboration	Designated	Strategic Director and Operations Manager core costs
National Lottery Reaching Communities	Designated	costs for delivering creative community sessions
Henry Smith	Designated	costs for delivering social prescribing programme for people with moderate mental ill health
National Lottery Coronavirus Community Support Fund (Route One)	Designated	National Lottery Covid Response Fund – project management, staffing and overhead costs for the Route One to Wellness mental health partnership including Orb, Mind in Harrogate, Claro Enterprises and Wellspring Therapy to deliver remote mental health support via social prescription
Barings Foundation	Designated	to fund delivery costs and related overheads for mental health focused creative activities
Harrogate Borough Council	Unrestricted	to contribute to the general costs of the charity

9.2 Movement of major funds

Fund name	Balance b/fwd	Incoming resources	Outgoing resources	Transfers	Balance c/fwd
Unrestricted funds					
General unrestricted funds	2,453	73,638	20,826	40,888	96,154
Harrogate Borough Council	-	10,000	6,620	-	3,380
Pioneer	-	24,563	-	-	24,563
	<u>2,453</u>	<u>108,201</u>	<u>27,446</u>	<u>40,888</u>	<u>124,097</u>
Designated funds					
Building Better Opportunities/Action Towards Inclusion *	39,816	45,605	45,605	(39,816)	-
Community Grant Extension	(4,964)	5,734	769	-	-
Igen Pioneer (dementia)	12,543	500	13,220	177	-
Harrogate MIND Prevention	-	3,750	-	-	3,750
Stronger Communities/Pioneer	-	7,500	-	(500)	7,000
National Lottery Reaching Communities	2,354	46,295	45,809	(422)	2,419
Henry Smith	473	49,500	48,525	(328)	1,120
Route One	-	65,000	65,000	-	-
Barings Foundation	-	12,000	-	-	12,000
	<u>50,222</u>	<u>235,883</u>	<u>218,927</u>	<u>(40,888)</u>	<u>26,289</u>
Total Funds	<u>52,675</u>	<u>344,084</u>	<u>246,373</u>	<u>-</u>	<u>150,386</u>

* prior year adjustment: transfers on this fund to clear the brought-forward balance, used against salary costs in 2020.

10. Net assets between funds

	Unrestricted Funds 2021 £	Designated Funds 2021 £	Total Funds 2021 £
Fixed assets	9,919	-	9,919
Current assets	116,095	26,289	142,384
Current liabilities	(1,917)	-	(1,917)
	<u>124,097</u>	<u>26,289</u>	<u>150,386</u>

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

	2021 £	2020 £
Net movement in funds	97,711	29,141
Adjustments for:		
Depreciation charges	3,306	2,751
Decrease/(increase) in debtors	(1,747)	(4,812)
Increase/(decrease) in creditors	905	(2,514)
Increase/(decrease) in deferred income	-	-
Net cash provided by/(used in) operating activities	<u>100,176</u>	<u>24,566</u>