

Orb Community Enterprise

A Company Charity Limited by Guarantee

Registered Charity Number 1112425

TRUSTEES' REPORT AND FINANCIAL STATEMENTS

for the year ended 31st March 2023

Orb Community Enterprise
A Company Charity Limited by Guarantee

Contents

	Page
Trustees' Report	3
Statement of Trustees' Responsibilities	12
Independent Examiner's Report	13
Statement of Financial Activities	14
Balance Sheet	15
Statement of Cash Flows	16
Notes to the Financial Statements	17

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 (resigned 24th October 2022)

Louise Colley

Matt Oldfield

Rick Allan

Jane Burnett (resigned 31st August 2022)

Ernie Wood

Karen Hood

Richard Pattinson (appointed 1st September 2022)

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 05297597

Organisational Structure

Trustees

The Board of Trustees of the charity, currently comprising eight 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.

One new Trustee, Richard Pattinson, joined the Board during this accounting year to represent the interests of independent sister charity Pioneer Projects (Celebratory Arts) Ltd following the resignation of Jane Burnett. Vivienne Whitelaw also stood down during this financial year.

Staff

During the year ending 31st March 2023 Orb employed 9 paid staff (7 full time equivalent):

Leon Fijalkowski – Strategic Director (37.5 hours)
Elizabeth Marshall – Operations Manager (33.5 hours)
David Littler – Creative and Wellbeing Projects Manager (37.5 hours)
Gemma O’Connell – Keyworker and Route One Co-ordinator (22.5 hours)
Barbara Grant – Keyworker and Route One Co-ordinator (22.5 hours)
Andrew Fretwell – Creative and Wellbeing Facilitator (30 hours)
Jon Galley – Creative and Wellbeing Facilitator (22.5 hours)
Rebecca Lawson - Creative and Wellbeing Projects Assistant (25 hours)
Rachel Batchelor – Route One Co-ordinator (30 hours) (left December 2022)

Sessional Staff

Emma Baylin
Jenny Cook
Rachel Clark-Wilson
Nicola Pearson
Hannah Wood
Rebecca Mears
Helen Graham
Helen Dempster
Michaela Lesayova
Jon Axon

The staff team was also supported by twelve trained volunteers over the year.

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 objectives 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'.

A five-year Strategy and Business Plan and an annual work plan guide 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 nine years, Orb was reassessed in January 2022 and will now retain the Award until 2025. Orb has also passed the North Yorkshire Council Quality Assurance Framework and after reassessment in 2022 remains an Approved Provider to Health and Adult Services.

Achievements and Performance during 2022/2023

The year running from April 2022 to March 2023 was the first in a while not to be dominated by the practicalities of dealing with the Coronavirus pandemic, including lockdowns, social distancing, and increased prevalence of staff ill-health. Covid still had a kick in the tail though. For a start, the 'Spring Fling' event planned for April had to be cancelled at the last minute due to an upsurge in cases amongst staff and service users. A small thing in itself but a barrier to the Orb community coming back together to celebrate and heal. More telling were the longer-term implications for the health and wellbeing of those we support. Feedback from service users and referrers pointed to the longer term physical and psychological impact of the pandemic, both from direct symptoms and the effects of the social isolation that accompanied it. The post covid cost of living crisis was regularly cited as having a negative impact on service users' ability to bounce back, with additional difficulties around food, heating, and stable accommodation compounding mental ill-health problems for many. Consequently, the environment in which we operated continued to be challenging for those we support, with the numbers of those seeking this support, and the complexity of their conditions, increasing. Nevertheless, Orb remained able to achieve its charitable objectives, delivering a full set of impactful services to its target service user base, whilst remaining in a strong and sustainable financial position.

Services

During 2022-23, Orb delivered a full range of wellbeing focused 1-1 and group-based services. These encompassed a Creative Programme, a Wellbeing Programme, and a Progression Programme. 173 people were directly supported with numbers rising from 154 in the previous year with referrals showing signs of steady ongoing increase.

Services were provided not just at Orb's premises in Knaresborough, but at an increasing range of outreach locations in Harrogate, Ripon, Thirsk, and Boroughbridge, allowing a wider range of people to access services in an increased number of settings. Significant provision was also provided remotely, including the continuation of a number of online creative sessions trialled during the pandemic, and the provision of 1-1 support via telephone and Zoom.

The Creative Programme was a notable success, including the National Lottery inspired Creative Wellbeing Community project, the Queen's Jubilee Gift project, the Art in the Woods project, and the Ey Up Dialect project. This rejuvenated programme saw service users coming together to explore bigger ideas around creativity, community, and wellbeing, through a range of creative disciplines, in different environments, and leading to a number of events, exhibitions, films, and performances. These projects were regularly delivered in partnership with other organisations such as the Royal Horticultural Society Harlow Carr, Ripon Museums Trust, and Rural Arts Thirsk, increasing the opportunities available to those participating. This higher level project work was underpinned by a range of activity focused groups such as Walk & Create, the Orb House Band, the Ukulele Orchestra, Singing for Happiness, Natural Dye Textiles, Arts & Craft, Community Gardening, Grow, Cook, and Eat, Photography, Dancing for Wellbeing, and Creative Writing. This combination of discipline centred group work and more ambitious multi-disciplinary project work provided both a safe and trusted space for service users to begin their Orb journey, and significant additional progression opportunities as they grew in skills, confidence, and wellbeing. Just in terms of groups, provision rose from around 376 sessions in the previous year to closer to 550, and from averaging 7 group activities per week to closer to 13.

The Creative Programme was underpinned by the Wellbeing Programme in which all service users were allocated to a Keyworker or Facilitator's caseload, and provided with wellbeing assessments, personalised goal setting, and reviews alongside support to overcome barriers to engagement with Orb's activities and support. The Wellbeing Programme also ensured that all service users could access regular pastoral support from their caseload holder.

The Progression Programme saw the Orb Keyworkers offering face-to-face, telephone, and Zoom support sessions to service users who wanted to use the skills, confidence, and wellbeing developed at Orb as a foundation on which to progress into volunteering, education, or employment. The year saw the final winding down of the Action Towards Inclusion employment progression project which had funded much of this Progression support. In total, this project saw 99 service users provided with regular 1-1 support to identify, explore and achieve progression, with 36 entering paid employment and 26 further education. Given this cohort's distance from employment these are very strong figures. Orb will be continuing this work in the next year as part

of the Better Connect 'Rise' and 'Multiply' partnerships, which are the UK Shared Prosperity Fund backed replacements for previous European Social Fund projects like ATI.

And finally, in terms of Celebratory activity, Orb was once again on the front foot ensuring our service users had opportunities to showcase the power of creativity to help build wellbeing and community. After the pandemic, it was so refreshing to be able to hold 'real world' events, where people had the opportunity to come together and celebrate in person rather than through the medium of a PC screen. Though April's 'Spring Fling' event still fell victim to Covid, Orb was able to 'break the ice' with its Jubilee Gift Day in the early Summer, an exhibition and open day celebrating the amazing work that had come out of the Gift project. This was followed up by the regular Summer Feva 'Orbfest', and our Christmas 'Yule Do', both of which featured a range of art and musical performances from Orb regulars. We also held a one-off Orb 'Apple Day' celebration in Autumn which saw people making their own apple juice down in garden. The year also saw the Singing for Happiness group travel to Leeds to perform at a Shared Harmonies fundraiser, and the Orb House Band perform at Knaresborough Library, the Knaresborough Christmas Market (in the howling wind), and Knaresborough Connectors second Community Festival (on the back of an articulated lorry!). And not to forget our joint exhibition with Pioneer Projects at National Trust Fountains Abbey, our exhibition in RHS Harlow Carr in Harrogate, and a film made in collaboration with North Yorkshire Library service celebrating the Yorkshire Dialect - premiered of course at Knaresborough Library.

Impact

Impact of engagement continued to be gathered through our person-centred approach to wellbeing assessment, goal setting, and progression support. This is designed to support service users to take control of their journey at Orb, better understand the impact of engagement, and be able to take away transferable skills that support future progressions.

Use of the Shorter Warwick Edinburgh Mental Wellbeing Scale showed that 88% of service users improved or maintained levels of mental health, with 77% showing measured improvements and 11% staying the same. This is despite the significant health challenges that our cohorts of service users face. Furthermore, 90% of people reviewed felt that engagement with Orb was beneficial to their mental wellbeing, and helped mitigate the worst impacts of mental ill-health, even when external factors had led to a dip in their measured wellbeing score. This rose to 96% among the group of service users experiencing serious mental illness and referred by the Integrated Care Teams from the NHS Mental Health Trust.

Use of graded post engagement questionnaires based on the Five Ways to Wellbeing approach to improved mental health also showed strong figures across all the five areas that underpin a sustainable sense of wellbeing. 85% of reviewed service users felt more connected to others, 89% reported being more active, 81% felt they had learned new skills, 81% felt they were more aware of the world around them, and 68% felt that they were able to 'give' and make a greater contribution to their community.

These figures are corroborated by the personal testimony of service users.

As examples we have focused on feedback relating to the three core elements of Orb's approach: Creativity, Wellbeing, and Community.

Creativity

"Orb gave me permission to be creative."

"I had a guitar for a long time - it felt like an ornament. I'm now using it and feels really good."

"It helped me learn about my camera and I picked up some new skills."

"It has brightened up my spirits and given me something to do. I've enjoyed being able to carry on with ukulele."

"Writing has been good for my mental health."

Wellbeing

"Orb helped me feel less alone - it has helped me to talk more about my mental health with friends - more confident to discuss boundaries."

"It has really helped with my depression. It has helped me not to dwell on things as much. It has pointed me in the right direction so that I can get the right help and support."

"Seeing how others cope with their issues makes me appreciative of my own health even when struggling. I can relate to others in similar situations."

Community

"I have benefited from the social stability attending Orb has brought me, as well as a sense of 'belonging'."

"Attending Orb has helped with feelings of isolation and made me feel part of something."

"I've gained a sense of belonging and inclusion, I've made friends with similar interests at Orb."

Partnership Work

Partnership remained at the heart of Orb's work, and once again helped to achieve increased impact, reach, and sustainability.

The relationship with independent sister organisation Pioneer Projects, in the Craven District of North Yorkshire, continued to flourish with both organisations sharing a Strategic Director for the fifth consecutive year and embedding parallel staff structures, approaches to service delivery, outcomes measurement and finance. This year also saw the start of increased practical partnership work, with a joint project focused on National Trust Fountains Abbey and Studley Royal, and the development of a new project that will see service users at both organisations better able to access opportunities in each other's communities.

Development of Route One to Wellness, the VCS mental health delivery partnership for Harrogate and Rural District (including Orb, Mind in Harrogate District, Claro Enterprises and Wellspring Therapy and Training) also progressed significantly. Previous funding from the now dissolved North Yorkshire NHS Clinical Commissioning

Group, was succeed by funding from the new NHS Humber and North Yorkshire Integrated Care Board via the Transforming Community Mental Health Programme. This has seen formal referral links into Route One from both Primary Care (GPs and Social Prescribers form Harrogate and Rural District's four Primary Care Networks) and Secondary Mental Health (the Harrogate and Ripon Integrated Care Teams) embedded and direct delivery funded at each partner. It also saw Orb funded to develop a wider VCSE and statutory partnership approach to community mental health with positive implications for the future funding and sustainability of partnerships such as Route One to Wellness.

Creative partnerships also developed strongly over the year with Rural Arts Thirsk, Ripon Museums Trust, the Royal Horticultural Society, and the National Trust, enabling Orb to expand its work to other locations, and provide access to a wider staff, skills, and asset resource for the benefit of our service users.

Finally, our progressions work continued to benefit from being a part of Better Connect's Action Towards Inclusion programme, and the range of skills partners that Orb were able to work with to support service users move into education and work.

Staff

During the 22/23 year the Orb staff team consolidated, with only the Route One Coordinator (Rachel Batchelor) moving on to rejoin the Probation Service. Her work was picked up by the Orb Keyworker team, both of whom have had their hours increased to provide the required capacity. Plans to employ a third Creative Facilitator remain on hold until the new Strategy & Business Plan is launched, with sessional staff being employed to cover and gaps.

Premises

Orb made significant improvements to the building during the year including a full refurbishment of the office areas and improvements to the electrical and plumbing fittings in the main creative space.

Finance

Total Income compared to the previous year increased by £41,453 from £295,581 to £337,034. £58,410 of this was earmarked for and passed on to partners, an increase on the £30,000 paid to partners in the previous year. In terms of Direct Income to Orb this therefore increased by £13,043 from £265,581 to £278,624.

Total Expenditure for the year increased by £66,516 from £278,317 to £344,833. With partner payments factored in for both years, Direct Expenditure at Orb rose by £38,106 from £248,317 to £286,423.

Though this represented an in-year deficit of £7,799, this followed on from an in-year surplus of £17,265.

With funds carried forward of £159,852, including £105,473 of unrestricted funds, covering an operational and building reserve of £87,000 and £72,852 earmarked for delivery, this represents a solid financial position for the 23/24 financial year.

In terms of increased expenditure, around half related to payroll costs that reflected both increased delivery and inflationary pay uplifts, with the remainder split between general inflationary increases to rent, utilities, and consumables, and repairs to the building. The latter will not be recurring, but the former have been taken into consideration when setting the budget for 23/24.

Sources of funding remain diverse, with a range of both restricted and unrestricted sources contributing to ongoing organisational stability. This included £3,897 in donations provided by individuals and organisations for which we are extremely grateful.

Future Plans

The combination of over a decade of austerity, reducing statutory services, the Covid 19 pandemic, and the subsequent cost of living crisis, have all had a tangible impact on the people Orb supports. Year on year, we are seeing more people, with increasingly complex mental health conditions, needing support. Demand is coming from all sides with GPs and Social Prescribers from Primary Care, Community Mental Health Teams from Secondary Mental Health, and Health & Social Care Teams from the Local Authority, all referring increasing numbers of people to Orb. And this is on top of ever more self-referrals, and referrals from VCSE partners. The challenge has never felt greater.

Orb intends to rise to this challenge. We know that our creative, community approach to mental health and wellbeing works. People using our services regularly experience increased wellbeing, growth in skills and confidence, access to more life opportunities, and practical progressions into tangible volunteering, employment, education, and community destinations. Orb wants to increase these impacts, increase reach, and furthermore support the adoption and development of our approach across the whole range of partner organisations that help keep people and communities well.

These aspirations have been codified in a new five-year Strategy and Business Plan. This will see Orb develop a more focused, and ambitious Creative Programme that reaches both into the local community, and out to a range of new and inspiring cultural partners. It will see our Wellbeing Programme integrated more closely with a range of statutory and VCSE partners in a truly integrated model of community mental health care. It will see our Progressions Programme encompass not just the unemployed and economically inactive, but people in work that are struggling to cope. Our work will ensure that as many people in our community can access the creative engagement and wrap around support that will help them stay well, fulfil their potential, and contribute to a vibrant community that they are a valued part of.

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).

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
4th September 2023

Orb Community Enterprise
Statement of Financial Activities
for the year ended 31st March 2023

	Note	Unrestricted Funds 2023 £	Designated Funds 2023 £	Total Funds 2023 £	Total Funds 2022 £
Incoming Resources	2				
From generated funds:					
Donations and grants		58,507	278,428	336,934	295,581
Activities for generating funds		100	-	100	-
Investment income		-	-	-	-
Total incoming resources		58,607	278,428	337,034	295,581
Resources Expended	3				
Charitable activities		59,530	284,870	344,400	277,884
Governance costs		433	-	433	433
Total Resources Expended		59,963	284,870	344,833	278,317
Net incoming/(outgoing) resources before transfers		(1,356)	(6,443)	(7,799)	17,265
Gross transfers between funds	9	10,872	(10,872)	-	-
Net incoming/(outgoing) resources before other recognised gains/(losses)		9,515	(17,314)	(7,799)	17,265
Other recognised gains/(losses)		-	-	-	-
Net movement in funds		9,515	(17,314)	(7,799)	17,265
Net income/(expenditure) for the year		9,515	(17,314)	(7,799)	17,265
Total funds brought forward		105,473	62,178	167,651	150,386
Total funds carried forward		114,988	44,864	159,852	167,651

Orb Community Enterprise
Balance Sheet
as at 31st March 2023

	Notes	2023 £	2022 £
Fixed Assets			
Tangible assets	4	16,258	9,671
Current assets			
Cash at bank and in hand		97,101	150,300
Debtors and prepayments	5	<u>46,913</u>	<u>8,099</u>
		144,014	158,399
Current liabilities			
Creditors and accruals	6	<u>420</u>	<u>420</u>
		420	420
Net current assets		143,594	157,979
Total assets less current liabilities		159,852	167,651
Net assets		<u><u>159,852</u></u>	<u><u>167,651</u></u>
Represented by Funds			
Unrestricted		114,988	105,473
Restricted		<u>44,864</u>	<u>62,178</u>
		<u><u>159,852</u></u>	<u><u>167,651</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)

date 20th November 2023

Company Registration No. 05297597

Orb Community Enterprise
Statement of Cash Flows
as at 31st March 2023

	Notes	2023 £	2022 £
Net cash provided by/(used in) operating activities	11	(41,192)	20,133
Cashflows from investing activities:			
Purchase of property, plant & equipment		(12,007)	(2,976)
Proceeds from the sale of investments		-	-
Net cash used in financing activities		<u>(12,007)</u>	<u>(2,976)</u>
Change in cash and cash equivalents in the year		(53,199)	17,157
Cash and cash equivalents at the start of the year		150,300	133,143
Total cash and cash equivalents at the end of the year		97,101	150,300
Analysis of cash and cash equivalents			
Cash at bank and in hand		<u>97,101</u>	<u>150,300</u>

Orb Community Enterprise
Notes to the accounts
for the year ended 31st March 2023

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 2023 £	Designated Funds 2023 £	Total Funds 2023 £	Total Funds 2022 £
Donations	3,897	-	3,897	8,186
Personal payments	2,430	-	2,430	1,770
Individual service contracts (NYCC)	21,114	-	21,114	26,270
NYCC IPC grant	-	-	-	27,332
Grants				
Building Better Opportunities/Action Towards Inclusion	-	60,514	60,514	51,809
Dashlight Foundation	-	24,000	24,000	23,669
Harrogate MIND Prevention	-	3,000	3,000	2,250
Henry Smith (part 1)	-	25,400	25,400	50,400
Henry Smith (part 2)	-	30,700	30,700	
Igen	-	28,820	28,820	-
TCMH (relations)	-	35,000	35,000	
TCMH (delivery)	-	50,000	50,000	
Jubilee Gift Project	-	9,440	9,440	
Awards for All (IT)	-	9,796	9,796	
MIND Outreach (BUG)	-	1,758	1,758	
Reimbursement from Pioneer, Bentham project	24,860	-	24,860	17,387
National Lottery Reaching Communities	-	-	-	36,509
North Yorkshire Clinical Commissioning Group (Route One)	-	-	-	50,000
General grants, sales and fees	6,205	-	6,205	-
	<u>58,507</u>	<u>278,428</u>	<u>336,934</u>	<u>295,581</u>
Activities for Generating Funds				
Social Enterprise Studio Hire & Events fees	100	-	100	-
	<u>100</u>	<u>-</u>	<u>100</u>	<u>-</u>
Total Incoming Resources	<u>58,607</u>	<u>278,428</u>	<u>337,034</u>	<u>295,581</u>
3. Resources Expended	Unrestricted Funds 2023 £	Designated Funds 2023 £	Total Funds 2023 £	Total Funds 2022 £
Charitable Activities				
Wages, salaries and pensions	17,399	205,583	222,982	196,990
Payroll charges	108	108	216	162
Rent and rates	8,582	8,720	17,302	15,662
Light and heat	665	1,012	1,677	1,475
Telephone	627	951	1,578	1,378
Subscriptions, Licences, DBS checks	420	678	1,098	3,266
Insurance	872	319	1,191	1,006
Office expenses/Print post and stationery	668	821	1,489	1,588
Repairs and renewals/cleaning	15,431	1,014	16,445	5,415
Sessional fees	4,116	3,099	7,215	11,083
Advertising	-	-	-	211
Travel and subsistence	844	1,440	2,283	694
Consumables	2,076	2,283	4,358	2,115
Consultancy fees	2,083	322	2,405	2,494
Partner payments	-	58,410	58,410	30,000
Training	220	110	330	1,120
Depreciation	5,420	-	5,420	3,224
	<u>59,530</u>	<u>284,870</u>	<u>344,400</u>	<u>277,884</u>
Governance costs				
Independent Examiner's Fee	420	-	420	420
Statutory Filing fee	13	-	13	13
	<u>433</u>	<u>-</u>	<u>433</u>	<u>433</u>
Total Resources Expended	<u>59,963</u>	<u>284,870</u>	<u>344,833</u>	<u>278,317</u>

4. Tangible fixed assets and depreciation.

	Fixtures, fittings and equipment £	Media Training & Equipment £	Total £
Cost			
Balance b/fwd	19,110	55,093	74,203
Additions	1,790	10,217	12,007
As at 31st March 2023	<u>20,900</u>	<u>65,309</u>	<u>86,210</u>
Depreciation			
Balance b/fwd	15,970	48,562	64,532
Charge for the year	1,233	4,187	5,420
As at 31st March 2023	<u>17,203</u>	<u>52,749</u>	<u>69,952</u>
Net book value			
As at 31st March 2022	<u>3,140</u>	<u>6,531</u>	<u>9,671</u>
As at 31st March 2023	<u>3,697</u>	<u>12,561</u>	<u>16,258</u>

5. Debtors and Prepayments

Analysis of debtors falling due within one year	2023 £	2022 £
Trade debtors	-	-
Accrued income	45,659	6,506
Prepayments	<u>1,254</u>	<u>1,593</u>
	<u>46,913</u>	<u>8,099</u>

6. Creditors and accruals

Analysis of creditors falling due within one year	2023 £	2022 £
Independent Examination	420	420
Pensions	-	-
Accruals	<u>-</u>	<u>-</u>
	<u>420</u>	<u>420</u>

7. Staff costs and emoluments

	2023 £	2022 £
Gross salaries	202,786	180,481
Employer's National Insurance	12,827	10,227
Employer's pension contributions	<u>7,369</u>	<u>6,281</u>
	<u>222,982</u>	<u>196,990</u>
Average number of employees (full time equivalent)	7	7
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
Dashlight Foundation	Designated	to fund operating costs for the management of the Route One Social Prescribing Pathway
Harrogate MIND Prevention	Designated	to fund local mental health and wellbeing resources & services
Henry Smith (part 1)	Designated	to fund GP referrals
Henry Smith (part 2)	Designated	to fund services for people with complex mental health needs following the COVID pandemic
TCMH (relations)	Designated	to fund community mental health partnership development in Harrogate and Rural District
TCMH (delivery)	Designated	Transforming Community Mental Health - to fund the Route One to Wellness referral pathway.
Jubilee Gift Project	Designated	To fund the Jubilee Gift Project for the Queen's Jubilee in conjunction with Thirsk Rural Arts
National Lottery Awards for All (IT)	Designated	to fund the purchase of new IT equipment for creative work
Igen	Designated	Creative Bridges to Wellness project in conjunction with Pioneer Projects, Chapel FM and Converge
MIND Outreach (BUG)	Designated	towards the cost of development of mental health support in rural locations
National Lottery Reaching Communities	Designated	costs for delivering creative community sessions
North Yorkshire Clinical Commissioning Group (Route One)	Designated	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 mental health support to referrals from community mental health teams
Stronger Communities Collaboration	Designated	Strategic Director and Operations Manager core costs
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	90,536	33,747	59,963	10,872	75,192
Harrogate Borough Council	(2,450)	-	-	-	(2,450)
Pioneer	17,387	24,860	-	-	42,246
	<u>105,472</u>	<u>58,607</u>	<u>59,963</u>	<u>10,872</u>	<u>114,988</u>
Designated funds					
Building Better Opportunities/Action Towards Inclusion	1,189	60,514	66,321	(639)	(5,257)
Dashlight Foundation	2,115	24,000	26,115	-	-
Harrogate MIND Prevention	4,114	3,000	5,614	-	1,500
Henry Smith (part 1)	27,760	25,400	52,869	(155)	136
Henry Smith (part 2)	-	30,700	26,230	(625)	3,845
TCMH (relations)	-	35,000	13,658	-	21,342
TCMH (delivery)	-	50,000	37,500	-	12,500
Jubilee Gift Project	-	9,440	9,440	-	-
National Lottery Awards for All (IT)	-	9,796	218.10	(9,578)	-
Igen	-	28,820	18,023	-	10,797
MIND Outreach (BUG)	-	1,758	1,758	-	-
National Lottery Reaching Communities	-	-	125	125	-
North Yorkshire Clinical Commissioning Group	20,000	-	20,000	-	-
Stronger Communities/Pioneer	7,000	-	7,000	-	-
	<u>62,178</u>	<u>278,428</u>	<u>284,870</u>	<u>(10,872)</u>	<u>44,864</u>
Total Funds	167,651	337,034	344,833	-	159,852

10. Net assets between funds

	Unrestricted Funds 2023 £	Designated Funds 2023 £	Total Funds 2023 £
Fixed assets	16,258	-	16,258
Current assets	99,150	44,864	144,014
Current liabilities	(420)	-	(420)
	<u>114,988</u>	<u>44,864</u>	<u>159,852</u>

The unrestricted funds in the Balance Sheet amounted to £114,988 being fixed assets of £16,258 and liquid reserves of £98,730. From the liquid reserves of £98,730 the Board have agreed to reserves as follows:

	Unrestricted Funds 2023 £	Designated Funds 2023 £	Total Funds 2023 £
Building Reserve:	10,000	-	10,000
Operational Reserve:	77,000	-	77,000
Project delivery:	27,988	44,864	72,852
	<u>114,988</u>	<u>44,864</u>	<u>159,852</u>

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

	2023 £	2022 £
Net movement in funds	(7,799)	17,265
Adjustments for:		
Depreciation charges	5,420	3,224
Decrease/(increase) in debtors	(38,814)	1,141
Increase/(decrease) in creditors	-	(1,497)
Increase/(decrease) in deferred income	-	-
Net cash provided by/(used in) operating activities	(41,192)	20,133