

Company registration number: 05297597
Charity registration number: 1112425

**ORB COMMUNITY ENTERPRISE
TRUSTEES' REPORT AND
UNAUDITED FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2025**

Orb Community Enterprise Contents

| | Page |
|--|-------------|
| Trustees' Report | 1—5 |
| Independent Examiner's Report | 6 |
| Statement of Financial Activities (including Income and Expenditure Account) | 7 |
| Comparative Statement of Financial Activities (including Income and Expenditure Account) | 8 |
| Balance Sheet | 9 |
| Cash Flow Statement | 10 |
| Notes to the Cash Flow Statement | 11 |
| Notes to the Financial Statements | 12—18 |
| The following pages do not form part of the statutory accounts: | |
| Detailed Statement of Financial Activities (including Income and Expenditure Account) | 19—21 |

Orb Community Enterprise
Company No. 05297597
Trustees' Report For The Year Ended 31 March 2025

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

Objectives and Activities

Aims and Objectives

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.'

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 Chief Executive Officer. Progress is monitored and reported to trustee meetings throughout the year. Orb Community Enterprise is now an established Creative Health 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 health 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 has been assessed against the North Yorkshire Council Quality Assurance Framework and is an Approved Provider to North Yorkshire Council Health and Adult Services.

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 and in Section 17 of the Charities Act 2011 in exercising their powers and duties. The Trustees consider that all the activities of Orb Community Enterprise are carried out for the public benefit.

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.

Achievements and Performance

Main Achievements

The year running from April 2024 to March 2025 saw Orb enter its 20th Anniversary Year, and we were able to celebrate what has been a remarkable two-decade transformation. What started as a one-person operation supporting a limited client group referred from Health & Adult Services with severe and enduring mental ill-health, has now grown into a fully-fledged 'Creative Health' organisation at the heart of our community, supporting people of all levels of need and complexity. What is more, we are now an established part of both the health and cultural landscapes, working in partnership with the local authority, primary and secondary NHS care, and a plethora of independent cultural organisations. This was recognised by an invitation from the Lord Lieutenant of North Yorkshire for the CEO to attend a garden party at Buckingham Palace in May. 2024-25 was also the first full year delivered under our new five-year Strategy and Business Plan, which has positioned Orb as a leading Creative Health organisation in North Yorkshire, delivering an impactful wellbeing focused Creative Programme for people experiencing mental ill-health, alongside engagement and progression support that helps them overcome challenge and fulfil their potential.

Delivery

Our Creative Programme continued to offer a range of both group-based and 1-1 creative activities from our base in Knaresborough and in a range of external cultural, community, and natural venues. Activities included regular sessions in music, sound recording, drama, puppetry, writing, art and textiles, gardening, and natural voice singing. During the year we were able to provide 517 Creative Group Sessions to 186 unique individuals at an average of 22 sessions per individual, in groups with an average size of 8. Many of these were delivered as part of two larger Creative Health projects, the Igen funded Creative Bridges to Wellbeing project, and the National Lottery funded Creative Community Catalysts project. Both of these larger projects explored the relationship between creativity, wellbeing, and community at a personal, organisational, and community level and were predicted on a series of impactful regional and local partnerships with a range of cultural organisations. These included our sister creative health organisation Pioneer Projects, Chapel FM in Leeds, Converge York, Chrysalis Arts, RHS Harlow Carr and the Yorkshire Dales National Park Authority. It also included more local partnerships with community organisations such as Knaresborough Bowls Club, Knaresborough Library, Knaresborough Forest Park, Knaresborough Connectors Community Festival and Chain Lane Community Hub. Over the year we undertook 98 separate sessions with these partners at their venues and locations both indoors and out. Creative Celebration also remained at the heart of our work, with over 15 exhibitions and events held over the year. These included our regular calendar of Spring, Summer, Autumn and Winter Celebrations at Orb, but also impactful public performances and exhibitions delivered at partner venues including at Chapel FM's Home from Home event and Writing on Air festival, a Making Faces Tree Trail at National Trust Fountains Abbey, Knaresborough Community Festival, and the 'A Curious Herbal' exhibition at RHS Harlow Carr. These events reached nearly 6000 people.

Orb Community Enterprise Trustees' Report (continued) For The Year Ended 31 March 2025

Main Achievements - continued

Our Skills & Progressions Programmes also continued to thrive, with 45 accessing numeracy and life skills support through our engagement in the Multiply programme, and 30 longer term Progression support to take next steps into education or paid employment.

Orb staff also continued to provide referral assessment and triage for Route One to Wellness, a VCS community mental health delivery partnership consisting of Orb, Claro Enterprises, Mind in Harrogate District, and Wellspring Therapy & Training. This partnership received 286 referrals during the year.

Individual Impact

Over the year, Orb provided support to over 264 unique individuals experiencing mental ill-health referred by primary, secondary, local authority, and VCS partner organisations. Of these, all received assessment, information advice and guidance, and triage, with 186 engaging in the Creative Programme, 45 accessing Skills support, and 30 Progression support. All participants were supported through initial wellbeing assessment and goal setting, with those completing a course of engagement and review showing strong outcomes based around the Five Ways to Wellbeing model. 92% demonstrated increased measured mental wellbeing, with 84% feeling more connected, 90% more active, 81% more skilled, 82% more aware, and 81% more able to give to others. Personal feedback reinforced this, particularly highlighting the positive role creative engagement had played in achieving positive outcomes.

"I found myself connecting with the spark within me as the seasons changed. Reconnecting with the light and the passion within me. What brings me joy. What feels healing, and how recovery can take place"

"This is respite and a recovery process for me. It brings me balance."

"I feel more connected and that I'm doing something positive with my life"

"It made me feel better mentally. I don't feel so alone"

Partnerships and Strategic Impact

Though the focus of Orb's work remains the mental health and wellbeing of the individuals and communities we support, we recognise that to achieve this most effectively requires partnership work at all levels – with the local community, health partners, the local authority, cultural organisations and many other stakeholders. This partnership work not only benefits individuals by providing them with more holistic support but also allows Orb to positively impact on the wider system. Our partnership approach ensures that Creative Health opportunities are embedded within the local community mental health service offer, that Creative Health approaches are being more widely adopted by other community and cultural organisations, and that local partnerships benefit from our partnership development and leadership skills.

2024-25 saw the continuation of a number of key partnerships with related system impacts.

Our partnership with sister organisation Pioneer Projects continued to flourish, with the Memorandum of Understanding and shared role of CEO (formerly Strategic Director) remaining in place. This saw the completion of a shared feasibility study on Creative Health Partnerships in North Yorkshire, funded by North Yorkshire County Council, which has led to a joint piece of work working with the local authority Culture, Localities, and Public Health Departments to develop a commissionable Creative Health framework for the county. This is helping both Orb and Pioneer develop more consistent and robust approaches to creative health delivery, whilst creating a wider environment in which Creative Health is a funded component of commissioned services benefiting organisations and participants alike. It is also seeing the first steps taken towards developing a local Creative Health Partnership alongside organisations such as Ripon Museums Trust, the Yorkshire Dales National Park Authority, and North Yorkshire Council Culture & Archives Department in which Orb will be the lead Creative Health specialist provider. This builds on the existing partnerships we have with cultural and community organisations demonstrated within our Creative Programme. Whilst benefiting Orb and its participants, feedback from our collaborators reinforces that accessing our Creative Health skill set is a valuable resource for them too.

The Route One to Wellness community mental health partnership, alongside Claro Enterprises, Mind in Harrogate District, and Wellspring Therapy & Training is also continuing to deliver an effective and growing shared assessment, triage, and mental health support offer. As well as ensuring that there is an easier to access community mental health offer, being part of Route One ensures that Orb's Creative Health is an integral part of a much wider and more diverse service offer. It is also allowing the partnership to work more closely and effectively with statutory partners in developing a future commissioning model for VCS community mental health provision. This is likely to see an extension of Route One to include more partnership work with Community Anchor Organisations in Masham, Pateley Bridge, Boroughbridge, Ripon and Knaresborough to help extend rural and community reach.

Here is some of the feedback we have received from partner organisations.

"Working with Orb has allowed us to connect with new participants and bring our environmental and mindful art practice to a wider audience. Orb's inclusive approach has enriched our work and deepened the impact of our sessions" (Chrysalis Arts)

"The attention to detail and planning ahead was different to other community groups we have worked with" (Yorkshire Dales National Park Authority)

...CONTINUED

Orb Community Enterprise Trustees' Report (continued) For The Year Ended 31 March 2025

Main Achievements - continued

"It is clear from the results that the projects have the potential to provide both mental health and physical health benefits for participants and benefits to the NHS in terms of reduced treatment costs" (Logika)

"Orb was the first organisation to contact and engage with Knaresborough Forest Park. It has been very rewarding to work together particularly as the people they support are often excluded from taking a leading role in their community" (Knaresborough Forest Park)

Staffing

2024/25 saw the Orb staff team undergo significant structural change to help it better achieve the goals established in the five-year Strategy & Business Plan. The position of Strategic Director shared with sister organisation Pioneer Projects was revised to Chief Executive Officer, with more focused responsibility for system level work pushing the Creative Health agenda and developing practical Creative Health Delivery Partnerships in North Yorkshire, and reduced responsibility for day-to-day operations. The positions of Creative & Wellbeing Projects Manager and Operations, Progressions and Partnerships Manager were both deleted, with a new post of Director introduced to oversee the charity's day to day delivery, supported by another new role of Chief Administrator and Finance Officer. This is already proving successful in creating a more streamlined organisation, with a clearer focus.

Future Plans

Orb is continuing to work towards the aims outlined in its current five-year Strategy & Business Plan. Alongside developing ever more effective services, the next year will see Orb consolidating its position as a community mental health partnership leader in Harrogate & Rural District, whilst developing a higher profile as Creative Health partnership leader on the same geography. In partnership with Pioneer Projects and North Yorkshire Council, it will also see Orb establish itself as a leading organisation developing consistent Creative Health approaches across North Yorkshire.

Financial Review

Financial Position

2024/25 was another robust year with Orb able to cover In Year Expenditure of £384,072 whilst ending the year with £88,426 in Funds Carried Forward. These included £87,013 in Unrestricted Funds in line with Orb's Reserve Policy of £87,000. Total In Year Income of £334,069 was only marginally lower than the previous year's £334,628 representing consistent income flow from key multi-year funders. Expenditure however has increased to £384,072 from £356,051 in line with increasing staffing costs and partner payments.

Structure, Governance and Management

Governing Document

On 22nd September 2003 Orb was constituted as a Charitable Company Limited by Guarantee.
Registered Charity number 1112425
Companies House Number 05297597

Trustee Selection Methods

The Board of Trustees of the charity, currently comprising seven Trustees, meets approximately five times a year. On a day-to-day basis management is delegated to the Chief Executive Officer, 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 Chief Administrator & Finance Officer and the Chief Executive Officer. There were no changes to the Board during this accounting year though Rick Allan has subsequently stood down, and Rosemary Kent appointed.

Staff

During the year ending 31st March 2025 Orb employed 11 paid staff, with a team of 9 in post at year end equating to 7 full time equivalent roles:

Leon Fijalkowski – Strategic Director/CEO (37.5 hours)
Elizabeth Marshall – Operations Manager (33.5 hours) ended 27.09.24
Ruth Hanley – Chief Administrator & Finance Officer (30 hours) started 13.01.25

...CONTINUED

**Orb Community Enterprise
Trustees' Report (continued)
For The Year Ended 31 March 2025**

Staff - continued

David Littler – Creative and Wellbeing Projects Manager/Director (37.5 hours)
Gemma O'Connell – Keyworker and Route One Co-ordinator (30 hours)
Barbara Grant – Keyworker and Route One Co-ordinator (30 hours)
Andrew Fretwell – Creative and Wellbeing Facilitator (37.5 hours)
Rebecca Lawson – Creative and Wellbeing Projects Assistant (37.5 hours)
Kylie Lynch – Creative and Wellbeing Facilitator (37.5 hours) maternity leave from 26.06.24
Anna Lewis – Creative and Wellbeing Facilitator Maternity Cover (22.5 hours) from 04.06.24
Sally McMurray – Keyworker and Route One Co-ordinator (7.5 hours) started 4th October 24

Sessional Staff

Helen Graham
Amy Morey
Rebecca Mears
Emma Baylin
Jenny Cook
R Becket
Sam Alexander
RM Mears
Philip Wilson
Rachel Clarke
Michaela Lesayova

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

Reference and Administrative Details

Trustees

Mrs Susan Vasey - Chair
Mr Jonathan Axon - Treasurer (appointed 08/07/2024)
Mr Richard Pattinson
Mr Ernest Wood
Mr Matthew Oldfield
Mrs Louise Colley
Mr Rick Allan (resigned 18/06/2025)

Charity Number

1112425

Company Number

05297597

Registered Office

The Garage Elephant & Castle Yard
Off High Street
Knaresborough
North Yorkshire
HG5 0EQ

Independent Examiner

Zillah Hopps FMAAT
White Rose Accounting
FMAAT
Cobdale Cottage
Cobdale Lane
Warter
York
YO42 1XD

**Orb Community Enterprise
Trustees' Report (continued)
For The Year Ended 31 March 2025**

Small Company Rules

This report has been prepared in accordance with the special provisions relating to companies subject to the small companies regime within Part 15 of the Companies Act 2006.

The trustees' report was approved by the board of trustees and signed on its behalf by:


Mrs Susan Vasey (Dec 3, 2025 10:22:40 GMT)

Mrs Susan Vasey

Trustee

1st December 2025

Orb Community Enterprise
Independent Examiner's Report to the Trustees of Orb Community Enterprise
For The Year Ended 31 March 2025

I report to the charity trustees on my examination of the accounts of the Company for the year ended 31 March 2025.

Responsibilities and Basis of Report

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

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

Independent Examiner's Statement

Since the Company's gross income exceeded £250,000 your examiner must be a member of a body listed in section 145 of the 2011 Act. I confirm that I am qualified to undertake the examination because I am a member of The Association of Accounting Technicians, which is one of the listed bodies.

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

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

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

Zillah Hopps FMAAT
23rd October 2025
Cobdale Cottage
Cobdale Lane
Warter
York
YO42 1XD

Orb Community Enterprise
Statement of Financial Activities (including Income and Expenditure Account)
For The Year Ended 31 March 2025

| | | | | 2025 | 2024 |
|------------------------------------|-------|--------------------|------------------|-------------|-------------|
| | | Unrestricted funds | Restricted funds | Total funds | Total funds |
| | Notes | £ | £ | £ | £ |
| INCOME AND ENDOWMENTS FROM: | | | | | |
| Donations and legacies | 3 | 6,081 | 280,029 | 286,110 | 282,143 |
| Charitable activities: | | | | | |
| Raising funds | | 47,960 | - | 47,960 | 52,485 |
| | | 54,041 | 280,029 | 334,070 | 334,628 |
| EXPENDITURE ON: | | | | | |
| Raising funds | 5 | (72,899) | 6,842 | (66,057) | (44,133) |
| Charitable activities: | 5 | | | | |
| Creative Programme | | - | (102,987) | (102,987) | (74,382) |
| Wellbeing Programme | | - | (197,710) | (197,710) | (168,018) |
| Progressions Programme | | - | (17,322) | (17,322) | (69,518) |
| | | (72,899) | (311,177) | (384,076) | (356,051) |
| NET EXPENDITURE | | (18,858) | (31,148) | (50,006) | (21,423) |
| Transfers between funds | 15 | (5,315) | 5,315 | - | - |
| NET MOVEMENT IN FUNDS | | (24,173) | (25,833) | (50,006) | (21,423) |
| RECONCILIATION OF FUNDS: | | | | | |
| Total funds brought forward | | 134,998 | 3,431 | 138,429 | 159,852 |
| TOTAL FUNDS CARRIED FORWARD | 15 | 87,014 | 1,409 | 88,423 | 138,429 |

The notes on pages 11 to 18 form part of these financial statements.

Orb Community Enterprise
Comparative Statement of Financial Activities (including Income and Expenditure
Account)
For The Year Ended 31 March 2025

| | | | | 2024 |
|------------------------------------|--------------|---------------------|-------------------|------------------|
| | | Unrestricted | Restricted | Total |
| | Notes | funds | funds | funds |
| | | £ | £ | £ |
| INCOME AND ENDOWMENTS FROM: | | | | |
| Donations and legacies | 3 | 11,754 | 270,389 | 282,143 |
| Charitable activities: | | | | |
| Raising funds | | 52,485 | - | 52,485 |
| | | <u>64,239</u> | <u>270,389</u> | <u>334,628</u> |
| EXPENDITURE ON: | | | | |
| Raising funds | 5 | (44,133) | - | (44,133) |
| Charitable activities: | 5 | | | |
| Creative Programme | | - | (74,382) | (74,382) |
| Wellbeing Programme | | - | (168,018) | (168,018) |
| Progressions Programme | | - | (69,518) | (69,518) |
| | | <u>(44,133)</u> | <u>(311,918)</u> | <u>(356,051)</u> |
| NET EXPENDITURE | | 20,106 | (41,529) | (21,423) |
| Transfers between funds | 15 | (96) | 96 | - |
| NET MOVEMENT IN FUNDS | | 20,010 | (41,433) | (21,423) |
| RECONCILIATION OF FUNDS: | | | | |
| Total funds brought forward | | 114,988 | 44,864 | 159,852 |
| TOTAL FUNDS CARRIED FORWARD | 15 | <u>134,998</u> | <u>3,431</u> | <u>138,429</u> |

The notes on pages 11 to 18 form part of these financial statements.

**Orb Community Enterprise
Balance Sheet
As At 31 March 2025**

| | | | | 2025 | 2024 |
|---|-------|--------------------|------------------|-------------|-------------|
| | | Unrestricted funds | Restricted funds | Total funds | Total funds |
| | Notes | £ | £ | £ | £ |
| FIXED ASSETS | | | | | |
| Tangible Assets | 10 | 9,078 | 1,086 | 10,164 | 12,466 |
| | | 9,078 | 1,086 | 10,164 | 12,466 |
| CURRENT ASSETS | | | | | |
| Debtors | 11 | 12,796 | (3,727) | 9,069 | 10,377 |
| Cash at bank and in hand | | 70,542 | 92,785 | 163,327 | 131,190 |
| | | 83,338 | 89,058 | 172,396 | 141,567 |
| Creditors: Amounts Falling Due Within One Year | 12 | (5,402) | (88,735) | (94,137) | (15,604) |
| NET CURRENT ASSETS (LIABILITIES) | | 77,936 | 323 | 78,259 | 125,963 |
| TOTAL ASSETS LESS CURRENT LIABILITIES | | 87,014 | 1,409 | 88,423 | 138,429 |
| NET ASSETS | | 87,014 | 1,409 | 88,423 | 138,429 |
| FUNDS OF THE CHARITY | | | | | |
| Restricted Funds | | | | 1,409 | 3,431 |
| Unrestricted Funds | | | | 87,014 | 134,998 |
| TOTAL FUNDS | 15 | | | 88,423 | 138,429 |

For the year ending 31 March 2025 the charitable company was entitled to exemption from audit under section 477 of the Companies Act 2006 relating to small companies.

The members have not required the charitable company to obtain an audit in accordance with section 476 of the Companies Act 2006.

The trustees acknowledge their responsibilities for complying with the requirements of the Act with respect to accounting records and the preparation of accounts.

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

On behalf of the board

Mrs Susan Vasey
Mrs Susan Vasey (Dec 3, 2025 10:22:40 GMT)

Mrs Susan Vasey

Trustee

1st December 2025

The notes on pages 11 to 18 form part of these financial statements.

**Orb Community Enterprise
Cash Flow Statement
For The Year Ended 31 March 2025**

| | Notes | 2025 £ | 2024 £ |
|--|-------|-----------|-----------|
| Cash flows from operating activities | | | |
| Net cash generated from/(used in) operations | 1 | 33,223 | (12,041) |
| Balance adjustment due to software migration | | - | 143,595 |
| Net cash generated from operating activities | | 33,223 | 131,554 |
| Cash flows from investing activities | | | |
| Purchase of tangible assets | | (1,086) | (364) |
| Increase in cash and cash equivalents | | 32,137 | 131,190 |
| Cash and cash equivalents at beginning of year | 2 | 131,190 | - |
| Cash and cash equivalents at end of year | 2 | 163,327 | 131,190 |

**Orb Community Enterprise
Notes to the Cash Flow Statement
For The Year Ended 31 March 2025**

1. Reconciliation of expenditure to cash generated from/(used in) operations

| | 2025 | 2024 |
|--|---------------|-----------------|
| | £ | £ |
| Net expenditure | (50,006) | (21,423) |
| <i>Adjustments for:</i> | | |
| Depreciation of tangible assets | 3,388 | 4,155 |
| <i>Movements in working capital:</i> | | |
| Decrease/(increase) in trade and other debtors | 1,308 | (10,377) |
| Increase in trade and other creditors | 78,533 | 15,604 |
| Net cash generated from/(used in) operations | <u>33,223</u> | <u>(12,041)</u> |

2. Cash and cash equivalents

Cash and cash equivalents, as stated in the Statement of Cash Flows, relates to the following items in the Balance Sheet:

| | 2025 | 2024 |
|--------------------------|----------------|----------------|
| | £ | £ |
| Cash at bank and in hand | <u>163,328</u> | <u>131,190</u> |

3. Analysis of changes in net funds

| | As at 1 April 2024 | Cash flows | As at 31 March 2025 |
|--------------------------|-------------------------------|-------------------|--------------------------------|
| | £ | £ | £ |
| Cash at bank and in hand | <u>131,190</u> | <u>32,137</u> | <u>163,327</u> |

Orb Community Enterprise Notes to the Financial Statements For The Year Ended 31 March 2025

1. General Information

Orb Community Enterprise is a company limited by guarantee, incorporated in England & Wales, registered number 05297597 and registered charity number 1112425. The registered office is The Garage Elephant & Castle Yard, Off High Street, Knaresborough, North Yorkshire, HG5 0EQ.

2. Accounting Policies

2.1. Basis of Preparation of Financial Statements

The financial statements have been prepared in accordance with the Charities SORP (FRS 102) "Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019)", Financial Reporting Standard 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland" and the Companies Act 2006.

The charitable company is a Public Benefit Entity as defined by FRS 102.

2.2. Fund Accounting

Unrestricted funds can be used in accordance with the charitable objectives at the discretion of the trustees.

Designated funds comprise unrestricted funds that have been set aside by the trustees for a specific purpose.

Restricted funds are to be used for specific purposes as laid down by the donor.

Further explanation of the nature and purpose of each fund is included in the notes to the financial statements.

2.3. Incoming Resources

All income is recognised in the Statement of Financial Activities once the charitable company has entitlement to the funds, it is probable that the income will be received, and the amount can be measured reliably.

2.4. Resources Expended

Liabilities are recognised as expenditure as soon as there is a legal or constructive obligation committing the charitable company to that expenditure, it is probable that a transfer of economic benefits will be required in settlement, and the amount of the obligation can be measured reliably. Expenditure is accounted for on an accruals basis and has been classified under headings that aggregate all cost related to the category. Where costs cannot be directly attributed to particular headings they have been allocated to activities on a basis consistent with the use of resources.

Allocation and apportionment of costs

Support costs are allocated by charitable activity in proportion to the budgeted costs for each area. Any expenses in connection with the assistance are classified as Volunteers Expenses. The value of the volunteers' time has not been calculated.

2.5. Tangible Fixed Assets and Depreciation

Tangible fixed assets are measured at cost less accumulated depreciation and any accumulated impairment losses. Depreciation is provided at rates calculated to write off the cost of the fixed assets, less their estimated residual value, over their expected useful lives on the following bases:

| | |
|---------------------|----------------------|
| Plant & Machinery | 25% reducing balance |
| Fixtures & Fittings | 25% reducing balance |

2.6. Cash and Cash Equivalents

Cash and cash equivalents are basic financial assets and include cash in hand and deposits held at call with banks, other short-term highly liquid investments that mature in no more than three months from the date of acquisition and are readily convertible to a known amount of cash with insignificant risk of change in value, and bank overdrafts.

3. Income from Donations and Legacies

| | 2025 |
|---------------------|--------------------|
| | Unrestricted funds |
| | Restricted funds |
| | Total funds |
| | £ |
| Donations and gifts | 5,941 |
| Grants | 140 |
| | 280,029 |
| | 6,081 |
| | 280,029 |
| | 286,110 |

Orb Community Enterprise
Notes to the Financial Statements (continued)
For The Year Ended 31 March 2025

| | Unrestricted funds | Restricted funds | 2024 Total funds |
|---------------------|-------------------------------|-----------------------------|---------------------------------|
| | £ | £ | £ |
| Donations and gifts | 1,754 | - | 1,754 |
| Grants | 10,000 | 270,389 | 280,389 |
| | <u>11,754</u> | <u>270,389</u> | <u>282,143</u> |

4. Net Income/(Expenditure)

The net expenditure is stated after charging/(crediting):

| | 2025 | 2024 |
|---|--------------|--------------|
| | £ | £ |
| Depreciation of tangible fixed assets - owned | <u>3,388</u> | <u>4,155</u> |

5. Analysis of Expenditure

| | Activities undertaken directly | Support costs (see note 6) | 2025 Total |
|------------------------|---|---|-----------------------|
| | £ | £ | £ |
| Raising funds | 3,284 | 62,773 | 66,057 |
| Creative Programme | 13,607 | 89,380 | 102,987 |
| Wellbeing Programme | 3,716 | 193,994 | 197,710 |
| Progressions Programme | 29 | 17,293 | 17,322 |
| | <u>20,636</u> | <u>363,440</u> | <u>384,076</u> |

| | Activities undertaken directly | Support costs (see note 6) | 2024 Total |
|------------------------|---|---|-----------------------|
| | £ | £ | £ |
| Raising funds | 962 | 43,171 | 44,133 |
| Creative Programme | 14,255 | 60,127 | 74,382 |
| Wellbeing Programme | 3,718 | 164,300 | 168,018 |
| Progressions Programme | 2,225 | 67,293 | 69,518 |
| | <u>21,160</u> | <u>334,891</u> | <u>356,051</u> |

Orb Community Enterprise
Notes to the Financial Statements (continued)
For The Year Ended 31 March 2025

6. Support Costs

| | 2025 | | | |
|------------------------|----------------------|---------------------------|----------------------------|-------------------------------|
| | Raising funds | Creative Programme | Wellbeing Programme | Progressions Programme |
| | £ | £ | £ | £ |
| Employee costs | 44,804 | 58,813 | 147,866 | 15,324 |
| Premises expenses | 4,272 | 12,090 | 6,628 | 1,969 |
| General administration | 9,799 | 16,552 | 39,500 | - |
| Depreciation | 3,388 | - | - | - |
| Governance costs | 510 | 1,925 | - | - |
| | <u>62,773</u> | <u>89,380</u> | <u>193,994</u> | <u>17,293</u> |
| | | | | <u>363,440</u> |

| | 2024 | | | |
|------------------------|----------------------|---------------------------|----------------------------|-------------------------------|
| | Raising funds | Creative Programme | Wellbeing Programme | Progressions Programme |
| | £ | £ | £ | £ |
| Employee costs | 24,517 | 52,351 | 113,077 | 59,133 |
| Premises expenses | 9,106 | 5,931 | 3,673 | 1,372 |
| General administration | 4,900 | 1,845 | 47,550 | 6,788 |
| Depreciation | 4,155 | - | - | - |
| Governance costs | 493 | - | - | - |
| | <u>43,171</u> | <u>60,127</u> | <u>164,300</u> | <u>67,293</u> |
| | | | | <u>334,891</u> |

7. Independent Examiner's Remuneration

| | 2025 | 2024 |
|---|-------------|-------------|
| | £ | £ |
| Independent examination of the financial statements | 510 | 480 |
| Other assurance services | - | - |
| Tax advisory services | - | - |
| Other financial services | - | - |
| | <u>510</u> | <u>480</u> |

8. Staff Costs

Staff costs were as follows:

| | 2025 | 2024 |
|-----------------------|----------------|----------------|
| | £ | £ |
| Wages and salaries | 234,736 | 223,566 |
| Social security costs | 16,626 | 15,188 |
| Other pension costs | 12,902 | 8,391 |
| | <u>264,264</u> | <u>247,145</u> |

No employees received employee benefits (excluding employer pension costs) for the reporting period of more than £60,000.

9. Average Number of Employees

Average number of employees during the year was: 9 (2024: 7)

Orb Community Enterprise
Notes to the Financial Statements (continued)
For The Year Ended 31 March 2025

10. Tangible Assets

| | Plant & Machinery | Fixtures & Fittings | Total |
|----------------------------|----------------------------------|------------------------------------|---------------|
| | £ | £ | £ |
| Cost | | | |
| As at 1 April 2024 | 65,309 | 21,264 | 86,573 |
| Additions | 1,086 | - | 1,086 |
| As at 31 March 2025 | <u>66,395</u> | <u>21,264</u> | <u>87,659</u> |
| Depreciation | | | |
| As at 1 April 2024 | 55,889 | 18,218 | 74,107 |
| Provided during the period | 2,626 | 762 | 3,388 |
| As at 31 March 2025 | <u>58,515</u> | <u>18,980</u> | <u>77,495</u> |
| Net Book Value | | | |
| As at 31 March 2025 | <u>7,880</u> | <u>2,284</u> | <u>10,164</u> |
| As at 1 April 2024 | <u>9,420</u> | <u>3,046</u> | <u>12,466</u> |

11. Debtors

| | 2025 | 2024 |
|--------------------------------|-------------|-------------|
| | £ | £ |
| Due within one year | | |
| Prepayments and accrued income | 9,069 | 10,377 |

12. Creditors: Amounts Falling Due Within One Year

| | 2025 | 2024 |
|------------------------------|---------------|---------------|
| | £ | £ |
| Other creditors | - | 15,124 |
| Accruals and deferred income | 94,137 | 480 |
| | <u>94,137</u> | <u>15,604</u> |

13. Deferred Income

Deferred income movements in the year were as follows:

| | 2025 | 2024 |
|---------------------------------------|---------------|-------------|
| | £ | £ |
| Balance at the start of the period | - | - |
| Income deferred in the current period | 88,414 | - |
| Balance at the end of the period | <u>88,414</u> | <u>-</u> |

14. Pension Commitments

The charitable company operates a defined contribution pension scheme. The assets of the scheme are held separately from those of the charitable company in an independently administered fund.

During the year the charge to the statement of financial activities in respect of defined contribution schemes was £12,902 (2024: £8,391).

At the balance sheet date contributions of £NIL were due to the fund and are included in creditors.

Orb Community Enterprise
Notes to the Financial Statements (continued)
For The Year Ended 31 March 2025

15. Movement in Funds

| | As at 1 April 2024 | Prior year adjustment | Net movement in funds | Transfers | As at 31 March 2025 |
|---|-----------------------|--------------------------|-----------------------------|----------------|------------------------|
| | £ | £ | £ | £ | £ |
| Unrestricted funds | | | | | |
| General: | | | | | |
| General unrestricted fund | 66,511 | 44,675 | (46,242) | 22,069 | 87,013 |
| Designated: | | | | | |
| Pioneer | 68,487 | (68,486) | 27,384 | (27,384) | 1 |
| Total unrestricted funds | <u>134,998</u> | <u>(23,811)</u> | <u>(18,858)</u> | <u>(5,315)</u> | <u>87,014</u> |
| Restricted funds | | | | | |
| Building Better Opportunities/Action Towards Inclusion | (5,258) | - | - | 5,258 | - |
| Harrogate MIND Prevention | 1,452 | - | (1,452) | - | - |
| Henry Smith (part 1) | 136 | - | - | (136) | - |
| Henry Smith (part 2) | 4,556 | - | (4,600) | 43 | (1) |
| TCMH (relations) | (10,044) | 23,811 | (13,767) | - | - |
| TCMH (delivery) | 9,267 | - | (9,270) | 4 | 1 |
| National Lottery Reaching Communities | 3,322 | - | (1,911) | - | 1,411 |
| Igen | - | - | (12) | 11 | (1) |
| Multiply | - | - | (37) | 37 | - |
| Rise 2 Thrive | - | - | (99) | 98 | (1) |
| Total restricted funds | <u>3,431</u> | <u>23,811</u> | <u>(31,148)</u> | <u>5,315</u> | <u>1,409</u> |
| Total funds | <u>138,429</u> | <u>-</u> | <u>(50,006)</u> | <u>-</u> | <u>88,423</u> |

Net movement in funds, included in the above are as follows:

| | Income | Expenditure | Net movement in funds |
|--|---------------|-----------------|-----------------------------|
| | £ | £ | £ |
| Unrestricted funds | | | |
| General: | | | |
| General unrestricted fund | 26,657 | (72,899) | (46,242) |
| Designated: | | | |
| Pioneer | 27,384 | - | 27,384 |
| Total unrestricted funds | <u>54,041</u> | <u>(72,899)</u> | <u>(18,858)</u> |
| Restricted funds | | | |
| Building Better Opportunities/Action Towards Inclusion | - | - | - |
| Harrogate MIND Prevention | 3,000 | (4,452) | (1,452) |
| Henry Smith (part 1) | - | - | - |
| Henry Smith (part 2) | 31,900 | (36,500) | (4,600) |
| TCMH (relations) | 13,300 | (27,067) | (13,767) |

...CONTINUED

Orb Community Enterprise
Notes to the Financial Statements (continued)
For The Year Ended 31 March 2025

| | | | |
|---------------------------------------|----------------|------------------|-----------------|
| TCMH (delivery) | 64,700 | (73,970) | (9,270) |
| National Lottery Reaching Communities | 72,233 | (74,144) | (1,911) |
| Igen | 28,831 | (28,843) | (12) |
| Multiply | 10,443 | (10,480) | (37) |
| Rise 2 Thrive | 55,622 | (55,721) | (99) |
| Total restricted funds | 280,029 | (311,177) | (31,148) |

| | | | |
|--------------------|----------------|------------------|-----------------|
| Total funds | 334,070 | (384,076) | (50,006) |
|--------------------|----------------|------------------|-----------------|

| | As at 1 April 2023 | Income | Expenditure | Transfers | As at 31 March 2024 |
|---------------------------------|-------------------------------|---------------|--------------------|------------------|--------------------------------|
| | £ | £ | £ | £ | £ |
| Unrestricted funds | | | | | |
| General: | | | | | |
| General unrestricted fund | 75,192 | 37,999 | (44,134) | (2,546) | 66,511 |
| Harrogate Borough Council | (2,450) | - | - | 2,450 | - |
| | 72,742 | 37,999 | (44,134) | (96) | 66,511 |
| Designated: | | | | | |
| Pioneer | 42,246 | 26,240 | 1 | - | 68,487 |
| Total unrestricted funds | 114,988 | 64,239 | (44,133) | (96) | 134,998 |

| | | | | | |
|---|----------------|----------------|------------------|-----------|----------------|
| Restricted funds | | | | | |
| Barings Foundation | - | - | (26) | 26 | - |
| Building Better Opportunities/Action Towards Inclusion | (5,256) | 9,646 | (9,648) | - | (5,258) |
| Dashlight Foundation | - | 12,500 | (12,557) | 57 | - |
| Harrogate MIND Prevention | 1,500 | 2,250 | (2,298) | - | 1,452 |
| Henry Smith (part 1) | 136 | - | - | - | 136 |
| Henry Smith (part 2) | 3,845 | 31,300 | (30,589) | - | 4,556 |
| TCMH (relations) | 21,342 | 35,000 | (66,386) | - | (10,044) |
| TCMH (delivery) | 12,500 | 50,000 | (53,233) | - | 9,267 |
| National Lottery Reaching Communities | - | 66,881 | (63,559) | - | 3,322 |
| Igen | 10,797 | - | (10,797) | - | - |
| MIND cost of living | - | 870 | (879) | 9 | - |
| MIND refugees | - | 1,000 | (1,004) | 4 | - |
| Multiply | - | 10,593 | (10,593) | - | - |
| NYC Cancer Hubs | - | 1,000 | (1,000) | - | - |
| RISE | - | 37,573 | (37,573) | - | - |
| UK SPF Research | - | 11,776 | (11,776) | - | - |
| Total restricted funds | 44,864 | 270,389 | (311,918) | 96 | 3,431 |
| Total funds | 159,852 | 334,628 | (356,051) | - | 138,429 |

Orb Community Enterprise
Notes to the Financial Statements (continued)
For The Year Ended 31 March 2025

The Restricted funds are available for future expenditure in relation to specific activities and projects that the charitable company will undertake.

Fund name Purpose and restrictions

Harrogate Borough Council - contribution to core costs
 Barings Foundation - to fund delivery costs and related overheads for mental health focused creative activities
 Building Better Opportunities/Action Towards Inclusion - to fund keyworker support for unemployed vulnerable adults
 Dashlight Foundation - to fund operating costs for the management of the Route One Social Prescribing Pathway
 Harrogate MIND Prevention - to fund local mental health and wellbeing resources & services
 Henry Smith (part 1) - to fund GP referrals
 Henry Smith (part 2) - to fund services for people with complex mental health needs following the COVID pandemic
 TCMH (relations) - to fund community mental health partnership development in Harrogate and Rural District
 TCMH (delivery) - Transforming Community Mental Health - to fund the Route One to Wellness referral pathway.
 National Lottery Reaching Communities - to fund creative health partnership delivery
 Igen - Creative Bridges to Wellness project in conjunction with Pioneer Projects, Chapel FM and Converge
 MIND cost of living - Provision of sessions to support economically disadvantaged participants
 MIND Outreach - Provision of creative health group sessions in rural locations
 MIND refugees - Provision of creative health group sessions to the local refugee community
 Multiply Delivery of one-to-one and group numeracy support
 NYC Cancer Hubs - To participate in development of a cross sector cancer support partnership
 RISE and Rise 2 Thrive - Provision of one-to-one and group employment progression and retention support
 UK SPF Research - North Yorkshire Creative Health consultation and report writing

16. Transactions with Trustees

During the year the expenses reimbursed to the trustees or paid directly to third parties were as follows:

| 2025 | 2024 |
|-------------|-------------|
| £ | £ |
| | |

17. Related Party Disclosures

18. Company limited by guarantee

The company is limited by guarantee and has no share capital.

Every member of the company undertakes to contribute to the assets of the company, in the event of a winding up, such an amount as may be required not exceeding £1.

Orb Community Enterprise
Detailed Statement of Financial Activities (including Income and Expenditure Account)
For The Year Ended 31 March 2025

| | 2025 | 2024 |
|---|--------------------|--------------------|
| | Total funds | Total funds |
| | £ | £ |
| INCOME AND ENDOWMENTS FROM: | | |
| Donations and legacies | | |
| Donations and gifts | 5,941 | 1,754 |
| Grants | 280,169 | 280,389 |
| | <u>286,110</u> | <u>282,143</u> |
| Charitable Activities: | | |
| Raising funds | | |
| Sale of goods or services | 1,867 | 820 |
| Provision of services under contract | 16,179 | 22,380 |
| Personal payments | 2,530 | 3,045 |
| Reimbursement from Pioneer, Bentham project | 27,384 | 26,240 |
| | <u>47,960</u> | <u>52,485</u> |
| | 334,070 | 334,628 |
| EXPENDITURE ON: | | |
| Raising funds | | |
| Sessional fees | (3,248) | - |
| Consultancy fees | - | (360) |
| Consumable items | (36) | (602) |
| Wages and salaries | (14,352) | (23,396) |
| Employers NI | (16,626) | - |
| Employers pensions - defined contributions scheme | (12,902) | - |
| Staff training | (399) | (96) |
| Health and safety costs | - | (588) |
| Travel and subsistence expenses | (525) | (437) |
| Rent and rates | (1,752) | (8,068) |
| Light and heat | (640) | - |
| Cleaning | (1,880) | (1,038) |
| Repairs, renewals and maintenance | (977) | (389) |
| Insurance | (235) | (1,211) |
| Advertising and marketing costs | (226) | - |
| Telecommunications and data costs | (1,939) | (300) |
| Accountancy fees | (298) | (132) |
| Legal fees | (2,040) | (85) |
| Professional fees | (1,024) | - |
| Subscriptions | (1,198) | - |
| Other office costs | (1,863) | (2,783) |
| Sundry expenses | 1 | - |
| Depreciation of plant and machinery | (2,626) | (3,140) |
| Depreciation of fixtures and fittings | (762) | (1,015) |
| Independent examiner's fees | (510) | (480) |
| Companies House fee | - | (13) |
| | <u>(66,057)</u> | <u>(44,133)</u> |
| Charitable Activities: | | |
| Creative Programme | | |
| Sessional fees | (11,513) | (10,332) |

...CONTINUED

Orb Community Enterprise
Detailed Statement of Financial Activities (including Income and Expenditure Account)
(continued)
For The Year Ended 31 March 2025

| | | |
|---|------------------|------------------|
| Consumable items | (2,094) | (3,923) |
| Wages and salaries | (57,861) | (28,134) |
| Employers NI | - | (15,188) |
| Employers pensions - defined contributions scheme | - | (8,391) |
| Travel and subsistence expenses | (952) | (638) |
| Rent and rates | (9,221) | (3,930) |
| Light and heat | (2,257) | (1,213) |
| Cleaning | (612) | (788) |
| Repairs, renewals and maintenance | (392) | - |
| Insurance | (1,348) | (246) |
| Telecommunications and data costs | - | (368) |
| Accountancy fees | - | (54) |
| Partner payments | (14,410) | - |
| Subscriptions | (16) | (747) |
| Other office costs | (386) | (430) |
| Consultancy fees | (1,925) | - |
| | <u>(102,987)</u> | <u>(74,382)</u> |
| Wellbeing Programme | | |
| Sessional fees | (3,644) | (2,686) |
| Consumable items | (72) | (1,032) |
| Wages and salaries | (147,213) | (113,050) |
| Travel and subsistence expenses | (653) | (27) |
| Rent and rates | (6,628) | (2,894) |
| Light and heat | - | (485) |
| Cleaning | - | (294) |
| Repairs, renewals and maintenance | - | (1,093) |
| Telecommunications and data costs | - | (392) |
| Accountancy fees | - | (54) |
| Partner payments | (39,500) | (45,500) |
| Subscriptions | - | (227) |
| Other office costs | - | (284) |
| | <u>(197,710)</u> | <u>(168,018)</u> |
| Progressions Programme | | |
| Sessional fees | - | (1,550) |
| Consumable items | (29) | (675) |
| Wages and salaries | (15,310) | (58,986) |
| Staff training | - | (64) |
| Travel and subsistence expenses | (14) | (83) |
| Rent and rates | (892) | (666) |
| Light and heat | - | (112) |
| Cleaning | (1,077) | (594) |
| Telecommunications and data costs | - | (362) |
| Partner payments | - | (5,894) |
| Subscriptions | - | (217) |
| Other office costs | - | (315) |
| | <u>(17,322)</u> | <u>(69,518)</u> |
| | <u>(384,076)</u> | <u>(356,051)</u> |

...CONTINUED

Orb Community Enterprise
Detailed Statement of Financial Activities (including Income and Expenditure Account)
(continued)
For The Year Ended 31 March 2025

NET EXPENDITURE

(50,006)

(21,423)