

Company registration number: 07219977

Charity registration number: 1138346

Harrogate Skills 4 Living Centre

(A company limited by guarantee)

Annual Report and Financial Statements

for the Year Ended 31 August 2023

Harrogate Skills 4 Living Centre

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Harrogate Skills 4 Living Centre

Reference and Administrative Details

Chief Executive Officer	H A Moorby-Davies
Trustees	T R Lincoln (Resigned 22 May 2023) Mrs M B King (Resigned 22 May 2023) M E Carter Mrs B R Grant Ms J M Williams Dr T Spackman (Appointed 2 November 2022 Resigned 26 December 2023) L G Ford (Appointed 22 May 2023) Ms J Wain (Appointed 24 October 2023) Ms A Macready (Appointed 23 January 2024)
Principal Office	9 North Park Rd Harrogate North Yorkshire HG1 5PD The charity is incorporated in England and Wales.
Company Registration Number	07219977
Charity Registration Number	1138346
Auditor	Xeinadin Audit Limited Oak House, Market Place Bedale North Yorkshire DL8 1AQ

Harrogate Skills 4 Living Centre

Trustees' Report

Structure, governance and management.

Harrogate Skills 4 Living Centre is a Company limited by guarantee, company number 07219977 and a registered Charity governed by its Memorandum and Articles of Association, charity number 1138346.

The Directors of the charitable company ("the charity") are its trustees for the purpose of charity law and throughout this report are collectively referred to as the Trustees. As set out in the Articles of Association the Company shall have a Board of Trustees comprising not less than six and not more than twelve persons. The chairman is appointed by the Trustees from their own number. The Trustees, who are also the directors for the purpose of company law, who served during the year are listed in the Reference and Administrative Details. The Trustees meet regularly to administer the charity.

The charity has reviewed its major risks during the year and systems have been established to manage those risks.

Trustees are recruited by various means such as, by placing of an advert on a website designed for recruiting Trustees, through our own networks or via other social media platforms.

Trustees are selected due to their business experience and have generally held or continue to hold senior or executive level roles across a range of both public and private sector organisations. They are required to remain up to date with sector developments and undergo regular training in specific areas such as safeguarding and GDPR.

During the reporting period the board have engaged in a recruitment process as it is necessary to continue to add a broad level of experience and diversity to help the charity carry out its work and meet its aims.

Trustees' Report

The trustees, who are directors for the purposes of company law, present the annual report together with the financial statements and auditors' report of the charitable company for the year ended 31 August 2023.

As Chair of the trustees, amidst all the change and continuing uncertainty I am relieved that we have been able to maintain a healthy financial picture and confident that we will continue to weather the storms ahead as we continue to build and maintain our services.

The board are pleased to note that the compassionate leadership style that filters down through the organisation has undoubtedly helped ensure staff wellbeing and was a key factor that assisted navigation through our post-pandemic times. There is a need to focus energy and attention to mental health and wellbeing going forwards. The board confidence in the charity CEO's abilities to carry out his delegated duties continues to be high.

Trustees considered the principal risks to HS4LC during this period of turbulence to be twofold: the human cost caused to staff and beneficiaries alike due to the unprecedented circumstances being experienced, and the financial risk also due to this uncertainty.

Harrogate Skills 4 Living Centre

Trustees' Report Continued

It was evident that many charities facing the same issues were struggling whilst also trying to cope with increased demand for services and support from their beneficiaries. The impact of rising costs of living meant that staff loyal to social care had little or no option but to seek employment in other sectors. Staff shortages naturally puts further pressures both in financial and personal contexts.

Nevertheless, despite all these difficulties staff continue to go the extra mile and deliver excellence in care across the board; we're eternally thankful for their compassionate resolve and determination to succeed against all odds.

Objectives and activities.

In setting our objectives and planning our activities the Trustees have given careful consideration to the Charity Commission's general guidance on public benefit and in particular to its supplementary public benefit guidance on the relief of those in need and the advancement of education.

The objectives of the Charity are:

"TO RELIEVE THE NEEDS OF ADULTS IN THE HARROGATE AND SURROUNDING AREA WITH LEARNING DIFFICULTIES AND DISABILITIES IN SUCH WAYS AS THE DIRECTORS SHALL THINK FIT; IN PARTICULAR BUT NOT EXCLUSIVELY, BY PROVIDING EDUCATION AND TRAINING, SUPPORT, INFORMATION AND ADVICE AND SOCIAL ACTIVITIES TO IMPROVE THEIR CONDITIONS OF LIFE, SO THAT THEY MAY PARTICIPATE MORE FULLY IN THEIR COMMUNITY."

This translates into our mission statement:

"To provide high quality care and support that meets the diverse needs of individuals with learning disabilities and autism in the Harrogate and Rural District."

Harrogate Skills 4 Living (HS4L) currently run two residential care homes with 13 residents with learning disabilities and complex needs living in each home. Our residential care provision is regulated by the Care Quality commission. The homes have been inspected and rated as Outstanding and Good respectively. Our aim is to achieve Outstanding for both.

In 2010, a grant from Power to Change (Big Society Capital) was used to purchase the current daycentre and head office at 9 North Park Road, Harrogate. This is a busy and vibrant setting for our day-services where beneficiaries engage in a wide range of activities such as, arts and crafts, cooking, drama, computer studies and much more.

In 2019, our Skills Bridge education and employment programmes began delivering supported internships as a sub-contractor with North Yorkshire Council and more recently, Leeds City Council. Due to the continued growth of Skills Bridge programmes, HS4L used some of its reserves to purchase an education centre in April 2023.

Harrogate Skills 4 Living Centre

Trustees' Report Continued

Augmenting our services are two social enterprises, the Harrogate Chocolate Factory (established 2019) and the Harrogate Chocolate Factory Café (opened July 2022). These provide work experience for our Skills Bridge students amongst others.

Our National Lottery funded 'Engage 22' project highlighted gaps in opportunities for our beneficiaries and we've since facilitated a 'co-production' group to find solutions to some of the issues outlined in the final report.

HS4L tries wherever possible to gain feedback from beneficiaries both about services and support they're receiving and activities they'd like to do in the future. These views are fed-back to the trustees via our business planning sub-group and are reflected in our strategic plans.

Since our beneficiaries face many disadvantages in terms of living independent lives compared to the majority of the population, HS4L endeavours to find ways to make life fairer and overcome barriers that impede natural development, growth and inclusion. The activities we provide have our social objectives embedded within, often encompassing them all in one way or another. Underpinning our social objectives is a desire to help improve overall health and wellbeing.

We're experimenting with ways to measure changes to our beneficiaries health and wellbeing that can be directly attributed to our activities and interventions. For example, as well as using surveys and feedback questionnaires, several staff are trained as Outcomes StarTM assessors. The Outcomes StarTM provide a domain-based holistic assessment tool that focuses on life-domains that are relevant to the individual such as, health, friendships and communication. The assessment leads to defining several key goals for beneficiaries to work towards. Beneficiary engagement with Outcomes StarTM has been very encouraging so far.

Gathering and collating data from our assessments will give us a better understanding and help us develop our theory-of-change model and improve the ways we measure and report our impact.

Achievements and performance.

Our organisational social objectives are to:

1. Reduce isolation and promote inclusion.
2. Increase independence and participation.
3. Promote wellbeing and healthy lifestyle choices.

Our 2022-2025 strategic plan set out the goals and objectives for the next 3 years; goals and objectives that we all need to work together towards achieving whilst maintaining the excellent standards evident across all our services.

Harrogate Skills 4 Living Centre

Trustees' Report Continued

Aside from continuing to provide high quality and compliant services, the board agreed 4 primary goals:

1. The development of specialist supported housing in the locality.
2. Improving engagement with our local learning disability and autistic community.
3. Increasing income in both our social enterprises and maximising employment opportunities for our beneficiaries.
4. Diversifying our board and developing a user-led sub-group.

In the financial reporting period progress against these goals has been as follows:

1. Specialised Supported Housing (SSH) - working with property developer Purpose Homes limited and Registered Housing provider Westmorland limited, HS4L are due to take on the provision of care, at the site of the former Little Wonder Hotel, 212 Ripon Road, Harrogate. Construction commenced on-site in January 2023 with completion due in December 2024.

Several other alternatives are currently under review. There is a large un-met need for specialised supported housing in the locality and there are complex systems and barriers in place that HS4L alone do not have the resources to manage. Therefore, we are adopting a collaborative partnership approach towards SSH provision.

2. Community engagement – HS4L's National Lottery funded 'engage-22' project continued throughout the reporting period. Inclusion North managed the project with the final report due late 2023. The findings will be covered in the financial reporting period 1st September 2023 to 31st August 2024.

The charity takes a person-centred approach when working with beneficiaries and seeks engagement and feedback wherever possible and appropriate. The views and opinions expressed are taken seriously and fed-back to the board for inclusion in future business planning meetings.

3. Increasing income and opportunities for employment – neither the Harrogate Chocolate Factory nor the Harrogate Chocolate Factory Café make profit when seen as standalone social enterprises however, they attract raise our profile and attract students onto our education and employment programmes whilst also offering significant opportunities for paid work. Without the enterprises our Skills Bridge student numbers would be far smaller.

Operational staff are working hard to increase income and raise awareness of our social enterprises.

4. Diversifying the board and developing a user-led sub-group – 2 new trustees were appointed during the reporting period leading to a more diverse board in terms of both ethnicity and gender. The user-led group is in it's early formation stage.

Harrogate Skills 4 Living Centre

Trustees' Report Continued

In the 2022-2023 academic year we delivered more than 20,000 hours of group activities with an additional 190 hours of direct one to one support. In total we supported 117 individuals with learning difficulties and/or autism. Our day-skills-centre delivered 2400 sessions which equates to 50 weekly, to an average of 60 service users weekly. 12 services users completed their Outcome Stars assessments and developed personal action plans. Feedback from the end of year survey reported: significant improvements in confidence (self, carer and family reported), more friends this year compared to last year, a feeling of safety and one of overall happiness. Many service users have come to our day-skills-centre for a long time and often comment about the knowledgeable, kind, and caring staff and the happy, safe environment.

Our Skills Bridge employment programmes supported 31 students, delivering a total of 13,380 hours: 8,020 hours in work placements, 5,360 hours in classroom-based activities such as, functional maths and English, employability, and enterprise. 52% of supported internship students gained paid employment by the end of the programme (compared to the National employment rate of <6%). 96% students had a minimum of 2 work placements, 100% had careers advice and created bespoke CV's. Students expressed 98% satisfaction with their programme and 97% students had annual reviews. There was 96% attendance across all programmes, 75% of students said they did not want to leave at the end of their course.

Financial review.

We are disappointed to report that there has been a decrease in total charity funds this year from £1,370,007 in 2022 to £1,293,253 in 2023, largely as a result of rising interest, energy and resources costs. Total funds include £1,114,193 Unrestricted funds and £179,060 Restricted funds.

However, we continue to remain in a healthy financial position despite the current economic circumstances that see us facing additional overhead costs, particularly on energy and insurance.

Due to the continued growth of our Skills Bridge programmes the board agreed to use available funds for the deposit and conveyancing costs of a new education centre.

Fundraising resulted in £14,059 being raised towards the purchase of a second wheelchair accessible vehicle.

With approximately 80% of our income derived from statutory contracts our reliance on grant income has generally been around 5% but we anticipate this increasing as the downward pressure on social care income increases and the challenging economic environment continues.

Principal risks to the charity's finances remain the threat of further disruption to services and income post pandemic. Continued uncertainty around rising utility costs and interest rates. Trustees are aware of the risks relating to HS4L's finances and meet regularly to discuss strategies to mitigate these.

New utility contracts will be sought once the current levels of market volatility subside. This is estimated to be late summer or early autumn 2023.

Harrogate Skills 4 Living Centre

Trustees' Report Continued

HS4L's 2022-2023 budget forecast indicated a significantly reduced surplus for the operating period due to the challenging economic climate and indications that the economy is unlikely to recover in the financial period covered here.

Grants received in the reporting period from:

The National Lottery – Reaching Communities Fund.

IGEN Trust.

Shears Charitable Foundation.

HS4L are most grateful to all our supporters, volunteers and benefactors who recognise the value of the work we do and we will continue to support our beneficiaries to lead healthy, happy and fulfilled lives by providing choices and opportunities that will lead to positive outcomes and personal well-being.

Reserves.

The level of reserves held by the charity is calculated annually by the business planning sub-group taking into account all potential risks to the charity's finances. The trustees felt that holding 6 months of operating costs would likely deter funders as the charity would appear to have significant funds available.

In the reporting period, the reserves fund held in Shawbrook Bank was reduced to £140,000 as £50,000 was used for conveyancing fees and a deposit on our new education centre (purchased in April 2023).

Plans for Future Periods.

Our 2022-2025 business plan sets out our main goals and objectives. It is clear that user-involvement and co-production are seen as essential elements for third sector organisations wishing to find solutions to systemic difficulties within health and social care. Wherever feasible and within current resources, HS4L will seek grant funding to ameliorate and facilitate additional projects that fall within our core aims and objectives for instance, overcoming health inequalities by training 'health ambassadors' and supporting young people and their families during 'transitions' between children's and adults' services. Grant applications will also be made for core funding as a result of our budget forecast.

The trustees are fully supportive of the charity's direction and activities which continue to meet the needs of its beneficiaries and their families. If new, un-met needs are recognised the trustees will look at ways of meeting such needs. For example, supporting children under 16 years-of-age.

The board recognises the need to consolidate funds in the short to medium term and will only develop new provision where the business case demonstrates a high likelihood of a good return on resource investment.

Harrogate Skills 4 Living Centre

Trustees' Report Continued

Disclosure of information to auditor.

Each trustee has taken steps that they ought to have taken as a trustee in order to make themselves aware of any relevant audit information and to establish that the charity's auditor is aware of that information. The trustees confirm that there is no relevant information that they know of and of which they know the auditor is unaware.

The annual report was approved by the trustees of the charity on 26/4/24 and signed on its behalf



M Carter Trustee

Harrogate Skills 4 Living Centre

Statement of Trustees' Responsibilities


The trustees (who are also the directors of Harrogate Skills 4 Living Centre for the purposes of company law) are responsible for preparing the trustees' report and the financial statements in accordance with the United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice) and applicable law and regulations.

Company law requires the trustees to prepare financial statements for each financial year. Under company law the trustees must not approve the financial statements unless they are satisfied that they give a true and fair view of the state of affairs of the charitable company and of its incoming resources and application of resources, including its income and expenditure, for that period. In preparing these financial statements, the trustees are required to:

- select suitable accounting policies and apply them consistently;
- observe the methods and principles in the Charities SORP;
- make judgements and estimates that are reasonable and prudent;
- state whether applicable UK Accounting Standards have been followed, subject to any material departures disclosed and explained in the financial statements; and
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charitable company will continue in business.

The trustees are responsible for keeping adequate accounting records that are sufficient to show and explain the charitable company's transactions and disclose with reasonable accuracy at any time the financial position of the charitable company and enable them to ensure that the financial statements comply with the Companies Act 2006. They are also responsible for safeguarding the assets of the charitable company and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

Approved by the trustees of the charity on 26/4/24 and signed on its behalf by:



M Carter
Trustee

Harrogate Skills 4 Living Centre

Independent Auditor's Report to the Members of Harrogate Skills 4 Living Centre

Opinion

We have audited the financial statements of Harrogate Skills 4 Living Centre (the 'charity') for the year ended 31 August 2023, which comprise the Statement of Financial Activities, Balance Sheet, Statement of Cash Flows, and Notes to the Financial Statements, including a summary of significant accounting policies. The financial reporting framework that has been applied in their preparation is applicable law and United Kingdom Accounting Standards, including Financial Reporting Standard 102 *The Financial Reporting Standard applicable in the UK and Republic of Ireland* (United Kingdom Generally Accepted Accounting Practice).

In our opinion the financial statements:

- give a true and fair view of the state of the charity's affairs as at 31 August 2023 and of its incoming resources and application of resources for the year then ended;
- have been properly prepared in accordance with United Kingdom Generally Accepted Accounting Practice; and
- have been prepared in accordance with the requirements of the Companies Act 2006.

Basis for opinion

We conducted our audit in accordance with International Standards on Auditing (UK) (ISAs (UK)) and applicable law. Our responsibilities under those standards are further described in the *Auditor's responsibilities for the audit of the financial statements* section of our report. We are independent of the charity in accordance with the ethical requirements that are relevant to our audit of the financial statements in the UK, including the FRC's Ethical Standard, and we have fulfilled our other ethical responsibilities in accordance with these requirements. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

Conclusions relating to going concern

In auditing the financial statements, we have concluded that the trustees' use of the going concern basis of accounting in the preparation of the financial statements is appropriate.

Based on the work we have performed, we have not identified any material uncertainties relating to events or conditions that, individually or collectively, may cast significant doubt on the charity's ability to continue as a going concern for a period of at least twelve months from when the financial statements are authorised for issue.

Our responsibilities and the responsibilities of the trustees with respect to going concern are described in the relevant sections of this report.

Other information

The other information comprises the information included in the annual report other than the financial statements and our auditor's report thereon. The trustees are responsible for the other information contained within the annual report. Our opinion on the financial statements does not cover the other information and, except to the extent otherwise explicitly stated in our report, we do not express any form of assurance conclusion thereon. Our responsibility is to read the other information and, in doing so, consider whether the other information is materially inconsistent with the financial statements or our knowledge obtained in the course of the audit, or otherwise appears to be materially misstated. If we identify such material inconsistencies or apparent material misstatements, we are required to determine whether this gives rise to a material misstatement in the financial statements themselves. If, based on the work we have performed, we conclude that there is a material misstatement of this other information, we are required to report that fact.

We have nothing to report in this regard.

Harrogate Skills 4 Living Centre

Independent Auditor's Report to the Members of Harrogate Skills 4 Living Centre

Opinion on other matters prescribed by the Companies Act 2006

In our opinion, based on the work undertaken in the course of our audit:

- the information given in the Trustees' Report, which includes the Directors' report prepared for the purposes of company law, for the financial year for which the financial statements are prepared is consistent with the financial statements; and
- the Directors' Report included within the Trustees' Report has been prepared in accordance with applicable legal requirements.

Matters on which we are required to report by exception

In the light of the knowledge and understanding of the charity and its environment obtained in the course of the audit, we have not identified material misstatements in the Directors' Report included within the Trustees' Report.

We have nothing to report in respect of the following matters in relation to which the Companies Act 2006 requires us to report to you if, in our opinion:

- adequate accounting records have not been kept, or returns adequate for our audit have not been received from branches not visited by us; or
- the financial statements are not in agreement with the accounting records and returns; or
- certain disclosures of trustees remuneration specified by law are not made; or
- we have not received all the information and explanations we require for our audit; or
- the trustees were not entitled to prepare the financial statements in accordance with the small companies regime and take advantage of the small companies' exemptions in preparing the Trustees' Report and from the requirement to prepare a Strategic Report.

Responsibilities of trustees

As explained more fully in the Statement of Trustees' Responsibilities, the trustees, who are also the directors of the charity for the purpose of company law, are responsible for the preparation of the financial statements and for being satisfied that they give a true and fair view, and for such internal control as the trustees determine is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error.

In preparing the financial statements, the trustees are responsible for assessing the charity's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless the trustees either intend to liquidate the charity or to cease operations, or have no realistic alternative but to do so.

Harrogate Skills 4 Living Centre

Independent Auditor's Report to the Members of Harrogate Skills 4 Living Centre

Auditor's responsibilities for the audit of the financial statements

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with ISAs (UK) will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these financial statements.

Irregularities, including fraud, are instances of non-compliance with laws and regulations. We design procedures in line with our responsibilities, outlined above, to detect material misstatements in respect of irregularities including fraud. The extent to which our procedures are capable of detecting irregularities, including fraud, is detailed below.

Our approach to identifying and assessing the risks of material misstatement in respect of irregularities, including fraud and non-compliance with laws and regulations, was as follows:

- the engagement principal ensured that the engagement team collectively had the appropriate competence, capabilities and skills to identify or recognise non-compliance with applicable laws and regulations;
- we identified the laws and regulations applicable to the charity through discussions with directors and other management, and from our commercial knowledge and experience of the charitable sector;
- we focused on specific laws and regulations which we considered may have a direct material effect on the financial statements or the operations of the charity, including the Companies Act 2006, taxation legislation and data protection, anti-bribery, employment, environmental and health and safety legislation;
- we assessed the extent of compliance with the laws and regulations identified above through making enquiries of management and inspecting legal correspondence; and
- identified laws and regulations communicated within the audit team regularly and the team remained alert to instances of non-compliance throughout the audit.

Harrogate Skills 4 Living Centre

Independent Auditor's Report to the Members of Harrogate Skills 4 Living Centre

We assessed the susceptibility of the charity's financial statements to material misstatement, including obtaining an understanding of how fraud might occur, by:

- making enquiries of management as to where they considered there was susceptibility to fraud, their knowledge of actual, suspected and alleged fraud;
- considering the internal controls in place to mitigate risks of fraud and non-compliance with laws and regulations; and
- understanding the design of the charity's remuneration policies.

To address the risk of fraud through management bias and override of controls, we:

- performed analytical procedures to identify any unusual or unexpected relationships;
- tested journal entries to identify unusual transactions
- assessed whether judgements and assumptions made in determining the accounting estimates were indicative of potential bias; and
- investigated the rationale behind significant or unusual transactions.

In response to the risk of irregularities and non-compliance with laws and regulations, we designed procedures which included, but were not limited to:

- agreeing financial statement disclosures to underlying supporting documentation;
- reading the minutes of meetings of those charged with governance;
- enquiring of management as to actual and potential litigation and claims; and
- reviewing correspondence with HMRC, the company's legal advisors and any other relevant regulator or body.

There are inherent limitations in our audit procedures described above. The more removed that laws and regulations are from financial transactions, the less likely it is that we would become aware of non-compliance. Auditing standards also limit the audit procedures required to identify non-compliance with laws and regulations to enquiry of the directors and other management and the inspection of regulatory and legal correspondence, if any.

Harrogate Skills 4 Living Centre

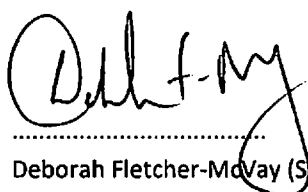
Independent Auditor's Report to the Members of Harrogate Skills 4 Living Centre

Material misstatements that arise due to fraud can be harder to detect than those that arise from error as they may involve deliberate concealment or collusion.

A further description of our responsibilities is available on the Financial Reporting Council's website at <https://www.frc.org.uk/auditorsresponsibilities>. This description forms part of our auditor's report.

Use of our report

This report is made solely to the charity's members, as a body, in accordance with Chapter 3 of Part 16 of the Companies Act 2006. Our audit work has been undertaken so that we might state to the charity's members those matters we are required to state to them in an auditor's report and for no other purpose. To the fullest extent permitted by law, we do not accept or assume responsibility to anyone other than the charity and the charity's members as a body, for our audit work, for this report, or for the opinions we have formed.



Deborah Fletcher-McVay (Senior Statutory Auditor)
For and on behalf of Xeinadin Audit Limited
Statutory Auditor

Oak House, Market Place
Bedale
North Yorkshire
DL8 1AQ

Date: 7 MAY 2024

Harrogate Skills 4 Living Centre

Statement of Financial Activities for the Year Ended 31 August 2023

(Including Income and Expenditure Account)

	Note	Unrestricted funds £	Restricted Income Funds £	Total 2023 £
Income and Endowments from:				
Donations and legacies	3	2,621	14,059	16,680
Charitable activities	4	2,253,289	29,403	2,282,692
Total Income		<u>2,255,910</u>	<u>43,462</u>	<u>2,299,372</u>
Expenditure on:				
Charitable activities	5	(2,335,724)	(40,402)	(2,376,126)
Other expenditure		-	-	-
Total Expenditure		<u>(2,335,724)</u>	<u>(40,402)</u>	<u>(2,376,126)</u>
Net income/(expenditure)		<u>(79,814)</u>	<u>3,060</u>	<u>(76,754)</u>
Transfers between funds	16	-	-	-
Net movement in funds		(79,814)	3,060	(76,754)
Reconciliation of funds				
Total funds brought forward		<u>1,194,007</u>	<u>176,000</u>	<u>1,370,007</u>
Total funds carried forward	16	<u>1,114,193</u>	<u>179,060</u>	<u>1,293,253</u>
	Note	Unrestricted funds £	Restricted Income Funds £	Total 2022 £
Income and Endowments from:				
Donations and legacies	3	6,404	-	6,404
Charitable activities	4	2,005,021	106,261	2,111,282
Total Income		<u>2,011,425</u>	<u>106,261</u>	<u>2,117,686</u>
Expenditure on:				
Charitable activities	5	(1,984,720)	(110,261)	(2,094,981)
Other expenditure		-	-	-
Total Expenditure		<u>(1,984,720)</u>	<u>(110,261)</u>	<u>(2,094,981)</u>
Net income/(expenditure)		<u>26,705</u>	<u>(4,000)</u>	<u>22,705</u>
Transfers between funds	16	-	-	-
Net movement in funds		26,705	(4,000)	22,705
Reconciliation of funds				
Total funds brought forward		<u>1,167,302</u>	<u>180,000</u>	<u>1,347,302</u>
Total funds carried forward	16	<u>1,194,007</u>	<u>176,000</u>	<u>1,370,007</u>

All of the charity's activities derive from continuing operations during the above two periods.

The funds breakdown for 2023 is shown in note 16.

Harrogate Skills 4 Living Centre

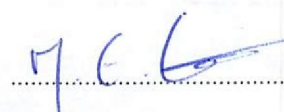
(Registration number: 07219977)

Balance Sheet as at 31 August 2023

	Note	2023 £	2022 £
Fixed assets			
Intangible assets	10	104,159	124,991
Tangible assets	11	1,933,484	1,563,508
		<u>2,037,643</u>	<u>1,688,499</u>
Current assets			
Debtors	12	81,014	35,408
Cash at bank and in hand		340,740	486,126
		<u>421,754</u>	<u>521,534</u>
Creditors: Amounts falling due within one year	13	<u>(263,801)</u>	<u>(241,382)</u>
Net current assets/(liabilities)		<u>157,953</u>	<u>280,152</u>
Total assets less current liabilities		2,195,596	1,968,650
Creditors: Amounts falling due after more than one year	14	<u>(902,343)</u>	<u>(598,643)</u>
Net assets		<u>1,293,253</u>	<u>1,370,007</u>
Funds of the charity:			
Restricted income funds		179,060	176,000
Unrestricted funds		1,114,193	1,194,007
Total funds	16	<u>1,293,253</u>	<u>1,370,007</u>

The financial statements have been prepared in accordance with the special provisions of Part 15 of the Companies Act 2006 relating to small companies

The financial statements on pages 18 to 30 were approved by the trustees, and authorised for issue on 26/4/24 and signed on their behalf by:



M Carter
Trustee

Harrogate Skills 4 Living Centre

Statement of Cash Flows for the Year Ended 31 August 2023

	Note	2023 £	2022 £
Cash flows from operating activities			
Net income/(expenditure)		(76,754)	22,705
Adjustments to cash flows from non-cash items			
Depreciation	5	82,215	73,243
Amortisation	5	20,832	20,832
		<u>26,293</u>	<u>116,780</u>
Working capital adjustments			
Decrease/(increase) in debtors	12	(45,606)	12,736
(Decrease)/increase in creditors	13	35,532	(2,012)
Net cash flows from operating activities		<u>16,219</u>	<u>127,504</u>
Cash flows from investing activities			
Purchase of tangible fixed assets	11	(452,191)	(136,640)
Sale of tangible fixed assets		-	-
Net cash flows from investing activities		<u>(452,191)</u>	<u>(136,640)</u>
Cash flows from financing activities			
Increase/(Decrease) in loans and borrowings	13	290,582	(30,449)
Net increase in cash and cash equivalents		<u>(145,390)</u>	<u>(39,585)</u>
Cash and cash equivalents at 1 September		486,128	525,713
Cash and cash equivalents at 31 August		<u>340,738</u>	<u>486,128</u>
Reconciliation of net cash flow to movement in net funds			
(Decrease)/Increase in cash		(145,390)	(39,586)
Cash outflow from repayment of loans/ (Inflow from new loans)		<u>(290,582)</u>	<u>30,449</u>
Change in net (debt)/funds resulting from cash flows		(435,972)	(9,137)
Net debt at 1 September 2022		<u>(138,689)</u>	<u>(129,552)</u>
Net debt at 31 August 2023	18	<u>(574,661)</u>	<u>(138,689)</u>

All of the cash flows are derived from continuing operations during the above two periods.

Harrogate Skills 4 Living Centre

Notes to the Financial Statements for the Year Ended 31 August 2023

1 Charity status

The charity is a charitable company, incorporated in England and Wales, limited by guarantee and consequently does not have share capital.

The address of its registered office is:

9 North Park Road

Harrogate

North Yorkshire

HG1 5PD

Each of the trustees is liable to contribute an amount not exceeding £Nil towards the assets of the charity in the event of liquidation.

The accounts are presented in Sterling (GBP).

2 Accounting policies

Summary of significant accounting policies and key accounting estimates

The principal accounting policies applied in the preparation of these financial statements are set out below. These policies have been consistently applied to all the years presented, unless otherwise stated.

Statement of compliance

The financial statements have been prepared in accordance with 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) - (Charities SORP (FRS 102)), the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) and the Companies Act 2006.

Basis of preparation

Harrogate Skills 4 Living Centre meets the definition of a public benefit entity under FRS 102. Assets and liabilities are initially recognised at historical cost or transaction value unless otherwise stated in the relevant accounting policy notes.

Going concern

The trustees consider that there are no material uncertainties about the charity's ability to continue as a going concern nor any significant areas of uncertainty that affect the carrying value of assets held by the charity.

Income and endowments

All income is recognised once the charity has entitlement to the income, it is probable that the income will be received and the amount of the income receivable can be measured reliably. Income derived from the provision of goods and services is shown net of VAT.

Harrogate Skills 4 Living Centre

Notes to the Financial Statements for the Year Ended 31 August 2023

Donations and legacies

Donations are recognised when the charity has been notified in writing of both the amount and settlement date. In the event that a donation is subject to conditions that require a level of performance by the charity before the charity is entitled to the funds, the income is deferred and not recognised until either those conditions are fully met, or the fulfilment of those conditions is wholly within the control of the charity and it is probable that these conditions will be fulfilled in the reporting period.

Grants receivable

Grants received are declared as income in the period of receipt, unless they relate specifically to a purpose in a later period.

Expenditure

All expenditure is recognised once there is a legal or constructive obligation to that expenditure, it is probable settlement is required and the amount can be measured reliably. All costs are allocated to the applicable expenditure heading that aggregate similar costs to that category. Where costs cannot be directly attributed to particular headings they have been allocated on a basis consistent with the use of resources, with central staff costs allocated on the basis of time spent, and depreciation charges allocated on the portion of the asset's use. Other support costs are allocated based on the spread of staff costs.

Charitable activities

Charitable expenditure comprises those costs incurred by the charity in the delivery of its activities and services for its beneficiaries. It includes both costs that can be allocated directly to such activities and those costs of an indirect nature necessary to support them.

Governance costs

These include the costs attributable to the charity's compliance with constitutional and statutory requirements, including audit, strategic management and trustees's meetings and reimbursed expenses.

Taxation

The charity is considered to pass the tests set out in Paragraph 1 Schedule 6 of the Finance Act 2010 and therefore it meets the definition of a charitable company for UK corporation tax purposes. Accordingly, the charity is potentially exempt from taxation in respect of income or capital gains received within categories covered by Chapter 3 Part 11 of the Corporation Tax Act 2010 or Section 256 of the Taxation of Chargeable Gains Act 1992, to the extent that such income or gains are applied exclusively to charitable purposes.

Tangible fixed assets

Individual fixed assets costing £100.00 or more are initially recorded at cost, less any subsequent accumulated depreciation and subsequent accumulated impairment losses.

Harrogate Skills 4 Living Centre

Notes to the Financial Statements for the Year Ended 31 August 2023

Amortisation

Amortisation is provided on intangible fixed assets so as to write off the cost, less any estimated residual value, over their expected useful economic life as follows:

Asset class	Amortisation method and rate
Goodwill	14 years straight line

Depreciation

Depreciation is provided on tangible fixed assets so as to write off the cost or valuation, less any estimated residual value, over their expected useful economic life as follows:

Asset class	Depreciation method and rate
Freehold Building	2% Straight line
Leasehold Improvements	7.5% Straight line
Fixtures and fittings	20% Reducing balance
Office Equipment	20% Reducing balance
Plant and machinery	20% Reducing balance
Motor Vehicles	20% Reducing balance

Trade debtors

Trade debtors are amounts due from customers for merchandise sold or services performed in the ordinary course of business.

Trade debtors are recognised initially at the transaction price. They are subsequently measured at amortised cost using the effective interest method, less provision for impairment. A provision for the impairment of trade debtors is established when there is objective evidence that the charity will not be able to collect all amounts due according to the original terms of the receivables.

Cash and cash equivalents

Cash and cash equivalents comprise cash on hand and call deposits, and other short-term highly liquid investments that are readily convertible to a known amount of cash and are subject to an insignificant risk of change in value.

Trade creditors

Trade creditors are obligations to pay for goods or services that have been acquired in the ordinary course of business from suppliers. Accounts payable are classified as current liabilities if the charity does not have an unconditional right, at the end of the reporting period, to defer settlement of the creditor for at least twelve months after the reporting date. If there is an unconditional right to defer settlement for at least twelve months after the reporting date, they are presented as non-current liabilities.

Trade creditors are recognised initially at the transaction price and subsequently measured at amortised cost using the effective interest method.

Harrogate Skills 4 Living Centre

Notes to the Financial Statements for the Year Ended 31 August 2023

Borrowings

Interest-bearing borrowings are initially recorded at fair value, net of transaction costs. Interest-bearing borrowings are subsequently carried at amortised cost, with the difference between the proceeds, net of transaction costs, and the amount due on redemption being recognised as a charge to the Statement of Financial Activities over the period of the relevant borrowing.

Interest expense is recognised on the basis of the effective interest method and is included in interest payable and similar charges.

Borrowings are classified as current liabilities unless the charity has an unconditional right to defer settlement of the liability for at least twelve months after the reporting date.

Fund structure

Unrestricted income funds are general funds that are available for use at the trustees's discretion in furtherance of the objectives of the charity.

Restricted income funds are those donated for use in a particular area or for specific purposes, the use of which is restricted to that area or purpose.

Pensions and other post retirement obligations

The charity operates a defined contribution pension scheme which is a pension plan under which fixed contributions are paid into a pension fund and the charity has no legal or constructive obligation to pay further contributions even if the fund does not hold sufficient assets to pay all employees the benefits relating to employee service in the current and prior periods.

Contributions to defined contribution plans are recognised in the Statement of Financial Activities when they are due. If contribution payments exceed the contribution due for service, the excess is recognised as a prepayment.

Financial instruments

Classification

Financial assets and financial liabilities are recognised when the charity becomes a party to the contractual provisions of the instrument.

Financial liabilities and equity instruments are classified according to the substance of the contractual arrangements entered into. An equity instrument is any contract that evidences a residual interest in the assets of the charity after deducting all of its liabilities.

Notes to the Financial Statements for the Year Ended 31 August 2023

Recognition and measurement

All financial assets and liabilities are initially measured at transaction price (including transaction costs), except for those financial assets classified as at fair value through profit or loss, which are initially measured at fair value (which is normally the transaction price excluding transaction costs), unless the arrangement constitutes a financing transaction. If an arrangement constitutes a financing transaction, the financial asset or financial liability is measured at the present value of the future payments discounted at a market rate of interest for a similar debt instrument.

Financial assets and liabilities are only offset in the statement of financial position when, and only when there exists a legally enforceable right to set off the recognised amounts and the charity intends either to settle on a net basis, or to realise the asset and settle the liability simultaneously.

Financial assets are derecognised when and only when a) the contractual rights to the cash flows from the financial asset expire or are settled, b) the charity transfers to another party substantially all of the risks and rewards of ownership of the financial asset, or c) the charity, despite having retained some, but not all, significant risks and rewards of ownership, has transferred control of the asset to another party.

Financial liabilities are derecognised only when the obligation specified in the contract is discharged, cancelled or expires.

Debt instruments

Debt instruments which meet the following conditions are subsequently measured at amortised cost using the effective interest method:

- (a) The contractual return to the holder is (i) a fixed amount; (ii) a positive fixed rate or a positive variable rate; or (iii) a combination of a positive or a negative fixed rate and a positive variable rate.
- (b) i The contract may provide for repayments of the principal or the return to the holder (but not both) to be linked to a single relevant observable index of general price inflation of the currency in which the debt
- (c) The contract may provide for a determinable variation of the return to the holder during the life of the instrument, provided that (i) the new rate satisfies condition (a) and the variation is not contingent on future events other than (1) a change of a contractual variable rate; (2) to protect the holder against credit deterioration of the issuer; (3) changes in levies applied by a central bank or arising from changes in relevant taxation or law; or (ii) the new rate is a market rate of interest and satisfies condition (a).
- (d) There is no contractual provision that could, by its terms, result in the holder losing the principal amount or any interest attributable to the current period or prior periods.

Harrogate Skills 4 Living Centre

Notes to the Financial Statements for the Year Ended 31 August 2023

Debt instruments (continued)

- (e) Contractual provisions that permit the issuer to prepay a debt instrument or permit the holder to put it back to the issuer before maturity are not contingent on future events, other than to protect the holder against the credit deterioration of the issuer or a change in control of the issuer, or to protect the holder or issuer against changes in levies applied by a central bank or arising from changes in relevant taxation or law.
- (f) Contractual provisions may permit the extension of the term of the debt instrument, provided that the return to the holder and any other contractual provisions applicable during the extended term satisfy the conditions of paragraphs (a) to (c).

Debt instruments that are classified as payable or receivable within one year on initial recognition and which meet the above conditions are measured at the undiscounted amount of the cash or other consideration expected to be paid or received, net of impairment.

With the exception of some hedging instruments, other debt instruments not meeting these conditions are measured at fair value through profit or loss.

Commitments to make and receive loans which meet the conditions mentioned above are measured at cost (which may be nil) less impairment.

3 Income from donations and legacies

	Unrestricted funds		Total	Total
	General	Restricted funds	2023	2022
	£	£	£	£
Donations and legacies;				
CJRS Grant	-	-	-	96
WAV Fundraising	-	14,059	14,059	-
Donations from individuals and other organisations	2,621	-	2,621	6,308
	<u>2,621</u>	<u>14,059</u>	<u>16,680</u>	<u>6,404</u>

There are no unfulfilled conditions or contingencies attached to these donations.

Harrogate Skills 4 Living Centre

Notes to the Financial Statements for the Year Ended 31 August 2023

4 Income from charitable activities

	Unrestricted funds			Total	Total
	General	Other income	Restricted funds	2023	2022
	£	£	£	£	£
Charitable income;					
Daycentre income	513,759	-	-	513,759	370,066
Carehome income	1,622,093	-	-	1,622,093	1,535,676
Chocolatiere income	41,483	-	-	41,483	28,037
Café income	41,327	-	-	41,327	46,609
Sundry Income	13,248	-	-	13,248	12,861
Access to Work	21,379	-	-	21,379	11,772
Infection control grant	-	-	-	-	12,743
Daycentre grants	-	-	7,750	7,750	14,400
iGen Trust	-	-	21,653	21,653	33,867
Forbes Charitable Trust	-	-	-	-	19,500
Workforce development fund	-	-	-	-	25,751
	<u>2,253,289</u>	<u>-</u>	<u>29,403</u>	<u>2,282,692</u>	<u>2,111,282</u>

Included in Restricted Funds income are grants of £21,653 (2022 - £84,118) awarded for the purpose of supported employment, £7,750 (2022 - £9,400) for management costs and £nil (2022 - £12,743) for the purpose of infection control.

5 Expenditure on charitable activities

				Total	Total
	Activity undertaken directly	Activity support costs	Direct costs (restricted)	2023	2022
	£	£	£	£	£
Consumable resources	130,812	-	-	130,812	131,145
Wages and salaries	138,416	1,426,497	29,403	1,594,316	1,430,362
Rent and rates	48,000	220,688	-	268,688	229,250
Office expenses	-	228,984	-	228,984	180,541
Depreciation, amortisation and other similar costs	-	85,916	10,999	96,915	94,072
Care Home Supplies	-	-	-	-	-
Residents Activities	-	-	-	-	-
Loan interest	-	50,411	-	50,411	22,698
	<u>317,228</u>	<u>2,012,496</u>	<u>40,402</u>	<u>2,370,126</u>	<u>2,088,068</u>

In addition to the expenditure analysed above, there are also governance costs of £6,000 (2022 - £6,520) which relate directly to charitable activities. See note 6 for further details.

iGen grant supported the funding of two additional employees with salaries of £17,662 and £16,205.

Harrogate Skills 4 Living Centre

Notes to the Financial Statements for the Year Ended 31 August 2023

6 Analysis of governance and support costs

Governance costs

	Total	Total
	2023	2022
	£	£
Auditors Fees	6,000	6,520
	<u>6,000</u>	<u>6,520</u>

7 Trustees remuneration and expenses

There were no trustee expenses or remuneration paid in the year.

8 Staff costs

The aggregate payroll costs were as follows:

	2023	2022
	£	£
Staff costs during the year were:		
Wages and salaries	1,452,691	1,308,002
Social security costs	110,912	94,966
Pension costs	30,713	27,394
	<u>1,594,316</u>	<u>1,430,362</u>

The monthly average number of persons (including senior management team) employed by the charity during the year expressed as full time equivalents was as follows:

	2023	2022
	No	No
Employees	<u>79</u>	<u>73</u>

79 (2022 - 73) of the above employees participated in the Defined Contribution Pension Schemes.

Contributions to the employee pension schemes for the year totalled £29,032 (2022 - £27,140).

Pension contributions of £1,910 (2022 - £1,820) were paid on behalf of Key Management Personnel during the year.

One employee (Key Management Personnel) received emoluments of more than £60,000 during the year.

The total employee benefits of the key management personnel of the charity were £63,704 (2022 - £62,493).

Harrogate Skills 4 Living Centre

Notes to the Financial Statements for the Year Ended 31 August 2023

9 Taxation

The charity is a registered charity and is therefore exempt from taxation.

10 Intangible fixed assets

	Goodwill £	Total £
Cost		
At 1 September 2022	291,645	291,645
Additions		
At 31 August 2023	<u>291,645</u>	<u>291,645</u>
Amortisation		
At 1 September 2022	166,654	166,654
Charge for the year	<u>20,832</u>	<u>20,832</u>
At 31 August 2023	<u>187,486</u>	<u>187,486</u>
Net book value		
At 31 August 2023	<u>104,159</u>	<u>104,159</u>
At 31 August 2022	<u>124,991</u>	<u>124,991</u>

Goodwill arose on the purchase of Brackenley care home. It is operating from leased business premises. The assets and contracts were purchased.

11 Tangible fixed assets

	Land and buildings £	Furniture and equipment £	Total £
Cost			
At 1 September 2022	1,666,380	275,785	1,942,165
Additions	390,982	61,209	452,191
Disposals	-	-	-
At 31 August 2023	<u>2,057,362</u>	<u>336,994</u>	<u>2,394,356</u>
Depreciation			
At 1 September 2022	197,965	180,692	378,657
Charge for the year	50,954	31,261	82,215
Eliminated on disposals	-	-	-
At 31 August 2023	<u>248,919</u>	<u>211,952</u>	<u>460,872</u>
Net book value			
At 31 August 2023	<u>1,808,443</u>	<u>125,042</u>	<u>1,933,484</u>
At 31 August 2022	<u>1,468,415</u>	<u>95,093</u>	<u>1,563,508</u>

Included within the net book value of land and buildings above is £1,673,855 (2022 - £1,318,852) in respect of freehold land and buildings and £134,590 (2022 - £149,563) in respect of leaseholds.

Harrogate Skills 4 Living Centre

Notes to the Financial Statements for the Year Ended 31 August 2023

12 Debtors

	2023	2022
	£	£
Trade debtors	26,674	12,686
Prepayments and accrued income	48,879	20,723
Other debtors	5,461	1,999
	<u>81,014</u>	<u>35,408</u>

13 Creditors: amounts falling due within one year

	2023	2022
	£	£
Bank loans	13,055	26,173
Trade creditors	24,816	28,789
Other taxation and social security	41,235	34,176
Other creditors	51,105	41,713
Accruals and deferred income	133,590	110,531
	<u>263,801</u>	<u>241,382</u>

Creditors due within one year includes the following liabilities, on which security has been given by the charity:

	2023	2022
	£	£
Charity Bank	<u>13,055</u>	<u>26,173</u>

The loan is secured by fixed charge on the buildings on East Parade, North Park Road and North Barn, and a floating charge over all other assets.

	2022
	£
Deferred income at 1 September 2022	90,781
Resources deferred in the period	
Amounts released from previous periods	(90,781)
Deferred income at 31 August 2023	<u>-</u>

There was no grant income received during the year that relates to the following period.

Harrogate Skills 4 Living Centre

Notes to the Financial Statements for the Year Ended 31 August 2023

14 Creditors: amounts falling due after one year

	2023	2022
	£	£
Bank loans	<u>902,343</u>	<u>598,643</u>

Creditors amounts falling due after more than one year includes the following liabilities, on which security has been given by the charity:

	2023	2022
	£	£
Charity Bank	<u>902,343</u>	<u>598,643</u>

The loan is secured by fixed charge on the buildings on East Parade, North Park Road and North Barn, and a floating charge over all other assets.

Included in the creditors are the following amounts due after more than five years:

Included within long term creditors is a loan from Charity Bank of £915,318 repayable by 300 monthly installments of £7,248.69

Interest is charged at a rate of 3% above Bank of England Base Rate

The amount payable after five years is £845,060 (2022 - £479,235)

15 Lease Commitments

Non-cancellable operating leases under 1 year

	2023	2022
	£	£
Brackenley	48,000	48,000
Café	22,450	22,450
	<u>70,450</u>	<u>70,450</u>

Non-cancellable operating leases between 1 and 5 years

	2023	2022
	£	£
Brackenley	192,000	192,000
Café	89,800	89,800
	<u>281,800</u>	<u>281,800</u>

Non-cancellable operating leases over 5 years

	2023	2022
	£	£
Brackenley	48,000	96,000
Café	67,350	89,800
	<u>115,350</u>	<u>185,800</u>

Harrogate Skills 4 Living Centre

Notes to the Financial Statements for the Year Ended 31 August 2023

16 Funds

	Balance at 1 September 2022	Incoming resources	Resources expended	Transfers	Balance at 31 August 2023
	£	£	£	£	£
Unrestricted funds					
General	1,194,007	2,255,910	(2,335,724)	-	1,114,193
Total unrestricted funds	1,194,007	2,255,910	(2,335,724)	-	1,114,193
Restricted funds					
Infection Control	-	-	-	-	-
Forbes Charitable Trust	-	-	-	-	-
iGen Trust	-	21,653	(21,653)	-	-
Power to Change Grant	176,000	-	(4,000)	-	172,000
WAV Fundraising	-	14,059	(6,999)	-	7,060
Workforce Development	-	-	-	-	-
Other Grants	-	7,750	(7,750)	-	-
Total restricted funds	176,000	43,462	(40,402)	-	179,060
Total funds	1,370,007	2,299,372	(2,376,126)	-	1,293,253

	Balance at 1 September 2021	Incoming resources	Resources expended	Transfers	Balance at 31 August 2022
	£	£	£	£	£
Unrestricted funds					
General	1,167,302	2,011,425	(1,984,720)	-	1,194,007
Total unrestricted funds	1,167,302	2,011,425	(1,984,720)	-	1,194,007
Restricted funds					
Infection Control	-	12,743	(12,743)	-	-
Forbes Charitable Trust	-	19,500	(19,500)	-	-
iGen Trust	-	33,867	(33,867)	-	-
Power to Change Grant	180,000	-	(4,000)	-	176,000
SEIF	-	-	-	-	-
Workforce Development	-	25,751	(25,751)	-	-
Other Grants	-	14,400	(14,400)	-	-
Total restricted funds	180,000	106,261	(110,261)	-	176,000
Total funds	1,347,302	2,117,686	(2,094,981)	-	1,370,007

Power to Change Grant was received in December 2016 to support the purchase of Briardene Carehome

The donation is depreciated at 2% straight line

The WAV fundraising income was used to purchase the wheelchair accessible vehicle. This is depreciated at 20% reducing balance basis. The fundraising did not cover the full cost of the car purchase and funds continue to be raised.

Grants from iGen Trust and other grants were all received to support people in work. Resources were fully expended in the year

Harrogate Skills 4 Living Centre

Notes to the Financial Statements for the Year Ended 31 August 2023

17 Analysis of net assets between funds

	Unrestricted funds 2023	Restricted funds 2023	Total funds 2023
	£	£	£
Intangible fixed assets	104,159	-	104,159
Tangible fixed assets	1,754,424	179,060	1,933,484
Current assets	421,754	-	421,754
Current liabilities	(263,801)	-	(263,801)
Creditors over 1 year	(902,343)	-	(902,343)
Total net assets	<u>1,114,193</u>	<u>179,060</u>	<u>1,293,253</u>

	Unrestricted funds 2022	Restricted funds 2022	Total funds 2022
	£	£	£
Intangible fixed assets	124,991	-	124,991
Tangible fixed assets	1,387,508	176,000	1,563,508
Current assets	521,534	-	521,534
Current liabilities	(241,382)	-	(241,382)
Creditors over 1 year	(598,643)	-	(598,643)
Total net assets	<u>1,194,007</u>	<u>176,000</u>	<u>1,370,007</u>

18 Analysis of net funds

	Balance at 1 September 2022	Cash flow	Balance at 31 August 2023
	£	£	£
Cash at bank and in hand	486,126	(145,388)	340,738
Debt due within one year	(26,173)	13,118	(13,055)
Debt due after more than one year	(598,643)	(303,700)	(902,343)
Net debt	<u>(138,690)</u>	<u>(435,970)</u>	<u>(574,660)</u>

	Balance at 1 September 2021	Cash flow	Balance at 31 August 2022
	£	£	£
Cash at bank and in hand	525,713	(39,587)	486,126
Debt due within one year	(31,822)	5,649	(26,173)
Debt due after more than one year	(623,443)	24,800	(598,643)
Net debt	<u>(129,552)</u>	<u>(9,138)</u>	<u>(138,690)</u>

19 Capital Commitments

There were no unfulfilled capital commitments

20 Related party transactions

There were no related party transactions in the year (2022 - none)