

REGISTERED COMPANY NUMBER: 07713526 (England and Wales)
REGISTERED CHARITY NUMBER: 1147146

REPORT OF THE TRUSTEES AND
UNAUDITED FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 JULY 2022
FOR
THE HUT YORK LIMITED

UHY Calvert Smith
Chartered Accountants
Heritage House
Murton Way
Osbalwick
York
YO19 5UW

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The trustees who are also directors of the charity for the purposes of the Companies Act 2006, present their report with the financial statements of the charity for the year ended 31 July 2022. The trustees have adopted the provisions of 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).

OBJECTIVES AND ACTIVITIES

Objectives and aims

The Charity's aims are:

- To improve the quality of life for our members through purposeful activity and learning opportunities
- Providing a meaningful, purposeful, and educational occupation in a safe space to our members
- Helping our members to feel valued and listened to, enabling members to develop responsibility and respect through social contact and being part of our growing community.

Background

The Hut York Limited, is a registered charity and limited company established in 2011 by 3 senior nurses working in residential care. It was created in response to an increasing need for day facilities in York and to provide purposeful activities and support primarily for people with enduring mental health issues and/or learning disabilities.

The Hut buildings are single storey wheelchair accessible. The main building and the building adjacent are referred to as The Hubble. The charity is located on Wigginton Road near to York Hospital with good bus routes, and a place for members to be dropped off and picked up by transport.

Our service is open to any individual whose needs we can meet, although most of our members are adults with enduring mental health issues and/or learning disabilities, we open our services to the wider public providing that we are in a position to meet their needs.

The Hut offers a safe space where members can access a wide range of activities and learning opportunities. We provide arts, crafts, gardening and music sessions, promoting physical and mental wellbeing with games sessions and chair-based exercises and Hut Made our social enterprise, where we make items to sell and give valuable volunteering opportunities.

We hold daily sessions to promote wellbeing, such as mediation and body tapping and weekly groups promoting lifeskills in a Men's group where they have the opportunity to talk about anything in a non-judgemental environment, opening the door to respectful debate, forging bonds and friendships, and encouraging peer help and advice.

We run social skills and work experience programmes, promoting learning, confidence building and improving self-esteem. Stepping Stones continued to look at life and daily living skills. A Hearing Voices weekly session for voice hearers where shared experiences and acceptance help reduce feelings of social isolation and help members feel valued and understood, with all of this taking place at the Hubble in the Hubble Health and Wellbeing programme.

We hold workshops from MEG (MEG - Music Education Group), have a group that attends the local archaeological digs in York and a monthly workshop delivered by York Theatre Royal.

We encourage and promote socialising, giving members confidence and alleviating loneliness.

The service offers training opportunities to both members and volunteers (helping to populate CVs and interview skills) and offers bespoke training in all aspects of health and social care to a local group of care homes.

The Charity's aims

As a members led charity the opinions of our members are at the forefront of decisions we make. We hold an informal and relaxed members development meeting that captures what is important to them and the benefits of having The Hut, a service that meets the needs of so many.

Significant events during the year

Impact of COVID-19

We reduced the level of restrictions back down to a normal level through the period and continue to monitor any changes which would have an impact on the service.

Appraisal of finances

We generate income from session fees, donations and specific funding.

This last year the income has been spent on organisational running costs. These include building charges, an average of 7 staff salaries, the cost of training volunteers and materials for the sessions offered to our members.

The financial year 21/22 saw The Hut continuing to recover from COVID-19, and priority was made to complete Phase 1 of the grant funded Hubble project.

Reserves Policy

The Hut aims to hold sufficient reserves to meet ongoing running costs and provide reasonable financial security for the charity.

Ongoing projects and going concern position

Phase 2 of the development / renovation project - to replace the roof of the main Hut building which was completed in January 2023.

Phase 3 of the development / renovation project - internal renovations of the main building which the Charity is currently looking to raise funds for.

The Charity has received a significant level of grants and donations in the 22/23 financial year, as well as an increased level of membership fee income, which have served to strengthen the charity's overall financial position.

Philosophy

We believe we all need purpose. It's a proven fact that when people with mental health illness have focus and purpose in their lives their symptoms are more manageable, and quality of life is better. Our members' opinions are at the forefront of our decisions.

Vision

Our vision is of a sustainable and wide programme of activities and educational courses for people with enduring mental health issues and/or learning disabilities, based on our members' aspirations and goals for the future.

Statutory declaration

The trustees have complied with their duty under the Charities Act 2011 to have due regard to public benefit guidance published by the Charities Commission.

STRUCTURE, GOVERNANCE AND MANAGEMENT

Governing document

The charity is controlled by its governing document, a deed of trust, and constitutes a limited company, limited by guarantee, as defined by the Companies Act 2006.

Recruitment and appointment of new trustees

The policy for the recruitment of Trustees is that of recommendation. Prospective Trustees are required to provide a Curriculum Vitae in advance, which will be reviewed by the existing board members in consideration of eligibility and the needs of the organisation. An interview with the existing board members is then arranged, and on completion a vote is taken in the absence of the candidate, before a final decision is announced.

THE HUT YORK LIMITED

REPORT OF THE TRUSTEES
FOR THE YEAR ENDED 31 JULY 2022

REFERENCE AND ADMINISTRATIVE DETAILS

Registered Company number
07713526 (England and Wales)

Registered Charity number
1147146

Registered office
5 Rawcliffe Landing
York
North Yorkshire
YO30 1XL

Trustees
Mrs L Dexter
Mrs P Graver
Dr D Geddes (resigned 20/7/2022)
R C Dixon
R Buglass
Ms M Chung
Mrs C Porter
B Joscelyne
Mrs B Riley

Independent Examiner
Linda Hare FCCA CTA
UHY Calvert Smith
Chartered Accountants
Heritage House
Murton Way
Osbalwick
York
YO19 5UW

Approved by order of the board of trustees on 15 May 2023 and signed on its behalf by:

R Buglass - Trustee

Independent examiner's report to the trustees of The Hut York Limited ('the Company')

I report to the charity trustees on my examination of the accounts of the Company for the year ended 31 July 2022.

Responsibilities and basis of report

As the charity's 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

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.

Linda Hare FCCA CTA

UHY Calvert Smith
Chartered Accountants
Heritage House
Murton Way
Osbalwick
York
YO19 5UW

15 May 2023

THE HUT YORK LIMITED

STATEMENT OF FINANCIAL ACTIVITIES
(INCORPORATING AN INCOME AND EXPENDITURE ACCOUNT)
FOR THE YEAR ENDED 31 JULY 2022

		Unrestricted funds £	Restricted funds £	2022 Total funds £	2021 Total funds £
	Notes				
INCOME AND ENDOWMENTS FROM					
Donations and legacies	3	20,711	30,796	51,507	120,851
Charitable activities	4				
Day facilities and activities		30,974	-	30,974	15,381
Training and room hire		30,300	-	30,300	21,360
Total		<u>81,985</u>	<u>30,796</u>	<u>112,781</u>	<u>157,592</u>
EXPENDITURE ON					
Charitable activities					
Day facilities and activities		<u>108,994</u>	<u>2,844</u>	<u>111,838</u>	<u>86,226</u>
NET INCOME/(EXPENDITURE)					
Transfers between funds	13	(27,009) <u>16,736</u>	27,952 <u>(16,736)</u>	943 <u>-</u>	71,366 <u>-</u>
Net movement in funds		(10,273)	11,216	943	71,366
RECONCILIATION OF FUNDS					
Total funds brought forward		128,575	15,551	144,126	72,760
TOTAL FUNDS CARRIED FORWARD		<u><u>118,302</u></u>	<u><u>26,767</u></u>	<u><u>145,069</u></u>	<u><u>144,126</u></u>

The notes form part of these financial statements

BALANCE SHEET
31 JULY 2022

	Notes	Unrestricted funds £	Restricted funds £	2022 Total funds £	2021 Total funds £
FIXED ASSETS					
Tangible assets	10	105,481	-	105,481	106,962
CURRENT ASSETS					
Debtors	11	5,114	-	5,114	114
Cash at bank and in hand		11,597	26,767	38,364	58,610
		<u>16,711</u>	<u>26,767</u>	<u>43,478</u>	<u>58,724</u>
CREDITORS					
Amounts falling due within one year	12	(3,890)	-	(3,890)	(21,560)
NET CURRENT ASSETS		<u>12,821</u>	<u>26,767</u>	<u>39,588</u>	<u>37,164</u>
TOTAL ASSETS LESS CURRENT LIABILITIES		118,302	26,767	145,069	144,126
NET ASSETS		<u>118,302</u>	<u>26,767</u>	<u>145,069</u>	<u>144,126</u>
FUNDS	13				
Unrestricted funds				118,302	128,575
Restricted funds				<u>26,767</u>	<u>15,551</u>
TOTAL FUNDS				<u>145,069</u>	<u>144,126</u>

The charitable company is entitled to exemption from audit under Section 477 of the Companies Act 2006 for the year ended 31 July 2022.

The members have not required the company to obtain an audit of its financial statements for the year ended 31 July 2022 in accordance with Section 476 of the Companies Act 2006.

The trustees acknowledge their responsibilities for

- (a) ensuring that the charitable company keeps accounting records that comply with Sections 386 and 387 of the Companies Act 2006 and
- (b) preparing financial statements which give a true and fair view of the state of affairs of the charitable company as at the end of each financial year and of its surplus or deficit for each financial year in accordance with the requirements of Sections 394 and 395 and which otherwise comply with the requirements of the Companies Act 2006 relating to financial statements, so far as applicable to the charitable company.

The notes form part of these financial statements

THE HUT YORK LIMITED (REGISTERED NUMBER: 07713526)

BALANCE SHEET - continued
31 JULY 2022

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

The financial statements were approved by the Board of Trustees and authorised for issue on 15 May 2023 and were signed on its behalf by:

R Buglass - Trustee

The notes form part of these financial statements

1. CHARITY INFORMATION

The Hut York Limited is a private charitable company, limited by guarantee, registered with the Charity Commission in England and Wales.

The address of its registered office is 5 Rawcliffe Landing, York, North Yorkshire, YO30 1XL.

2. ACCOUNTING POLICIES

Basis of preparing the financial statements

The financial statements of the charitable company, which is a public benefit entity under FRS 102, 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 financial statements have been prepared under the historical cost convention.

Income

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

Expenditure

Liabilities are recognised as expenditure as soon as there is a legal or constructive obligation committing the charity 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.

Tangible fixed assets

Depreciation is provided at the following annual rates in order to write off each asset over its estimated useful life.

Freehold property	- 5% straight line
Fixtures and fittings	- 20% straight line

Depreciation charges commence from when an asset is brought into use by the charity.

Taxation

The charity is exempt from corporation tax on its charitable activities.

Fund accounting

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

Restricted funds can only be used for particular restricted purposes within the objects of the charity. Restrictions arise when specified by the donor or when funds are raised for particular restricted purposes.

In accordance with the Charities SORP (FRS102), fixed assets acquired using restricted income are classified as unrestricted when this is consistent with their use.

2. ACCOUNTING POLICIES - continued

Fund accounting

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

Hire purchase and leasing commitments

Rentals paid under operating leases are charged to the Statement of Financial Activities on a straight line basis over the period of the lease.

Pension costs and other post-retirement benefits

The charitable company operates a defined contribution pension scheme. Contributions payable to the charitable company's pension scheme are charged to the Statement of Financial Activities in the period to which they relate.

3. DONATIONS AND LEGACIES

	2022	2021
	£	£
Grants and donations received	51,507	120,847
Fundraising committee	-	4
	<u>51,507</u>	<u>120,851</u>

The fundraising committee is separate to The Hut. They raise income for the charity through a range of fundraising events. The net proceeds from these events are paid to The Hut and shown as donations per the above note.

Grants and donations received, included in the above, are as follows:

Grants and donations received

	2022	2021
	£	£
Charitable grants and donations received	51,506	117,328
Coronavirus job retention scheme income	-	3,522
	<u>51,506</u>	<u>120,850</u>

4. INCOME FROM CHARITABLE ACTIVITIES

		2022 £	2021 £
Fees	Activity		
	Day facilities and activities	30,974	15,381
Training and room hire	Training and room hire	30,300	21,360
		<u>61,274</u>	<u>36,741</u>

5. SUPPORT COSTS

	Organisational running costs £	Finance £	Totals £
Day facilities and activities	111,710	128	111,838

Support costs, included in the above, are as follows:

Organisational running costs

	2022 Day facilities and activities £	2021 Total activities £
Wages and salaries	76,798	58,390
Social security	571	899
Pensions	1,567	1,566
Equipment hire	2,163	1,482
Rent and rates	645	769
Accountancy and professional	2,689	2,902
Activities	2,093	1,480
Materials	3,017	1,695
Telephone	2,463	1,561
Postage and stationery	359	571
Sundries	895	369
Advertising and promotion	161	296
Insurance	929	642
Light and heat	4,340	4,937
Repairs and renewals	3,235	3,657
Cleaning	1,508	2,036
Bad debts	-	2,149
Depreciation of tangible and heritage assets	5,823	323
Training	2,454	470
	<u>111,710</u>	<u>86,194</u>

5. SUPPORT COSTS - continued
Finance

	2022 Day facilities and activities £	2021 Total activities £
Bank charges	128	32
	<u> </u>	<u> </u>

6. NET INCOME/(EXPENDITURE)

Net income/(expenditure) is stated after charging/(crediting):

	2022 £	2021 £
Depreciation - owned assets	5,823	323
Hire of plant and machinery	2,163	1,482
Independent examiner's fee (inclusive of VAT)	1,397	1,356
	<u> </u>	<u> </u>

7. TRUSTEES' REMUNERATION AND BENEFITS

There were no trustees' remuneration or other benefits for the year ended 31 July 2022 nor for the year ended 31 July 2021.

Trustees' expenses

There were no trustees' expenses paid for the year ended 31 July 2022 nor for the year ended 31 July 2021.

8. STAFF COSTS

	2022	2021
Wages and salaries	76,798	58,390
Employer's National Insurance	571	899
Pensions	1,567	1,566
	<u> </u>	<u> </u>
	<u>78,935</u>	<u>60,855</u>

The average monthly number of employees during the year was as follows:

	2022	2021
Employees	7	4
	<u> </u>	<u> </u>

No employees received emoluments in excess of £60,000.

8. STAFF COSTS - continued

Key Management Personnel:

The key management personnel of the charity are considered to be the Trustees. The Trustees were not remunerated for their work.

9. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES

	Unrestricted funds £	Restricted funds £	Total funds £
INCOME AND ENDOWMENTS FROM			
Donations and legacies	51,578	69,273	120,851
Charitable activities			
Day facilities and activities	15,381	-	15,381
Training and room hire	21,360	-	21,360
Total	88,319	69,273	157,592
EXPENDITURE ON			
Charitable activities			
Day facilities and activities	77,350	8,876	86,226
NET INCOME	10,969	60,397	71,366
Transfers between funds	93,686	(93,686)	-
Net movement in funds	104,655	(33,289)	71,366
RECONCILIATION OF FUNDS			
Total funds brought forward	23,920	48,840	72,760
TOTAL FUNDS CARRIED FORWARD	128,575	15,551	144,126

10. TANGIBLE FIXED ASSETS

	Freehold property £	Fixtures and fittings £	Totals £
COST			
At 1 August 2021	105,668	4,445	110,113
Additions	4,342	-	4,342
	<u>110,010</u>	<u>4,445</u>	<u>114,455</u>
At 31 July 2022			
DEPRECIATION			
At 1 August 2021	-	3,151	3,151
Charge for year	5,500	323	5,823
	<u>5,500</u>	<u>3,474</u>	<u>8,974</u>
At 31 July 2022			
NET BOOK VALUE			
At 31 July 2022	<u>104,510</u>	<u>971</u>	<u>105,481</u>
At 31 July 2021	<u>105,668</u>	<u>1,294</u>	<u>106,962</u>

11. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2022 £	2021 £
Other debtors	5,114	114
	<u>5,114</u>	<u>114</u>

12. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2022 £	2021 £
Trade creditors	312	319
Social security and other taxes	676	929
Other creditors	291	15,164
Credit card	813	908
Accrued expenses	1,798	4,240
	<u>3,890</u>	<u>21,560</u>

13. MOVEMENT IN FUNDS

	At 1.8.21 £	Net movement in funds £	Transfers between funds £	At 31.7.22 £
Unrestricted funds				
General	128,575	(27,009)	16,736	118,302
Restricted funds				
The Hubble Health and Wellbeing Programme	4,216	(329)	(1,661)	2,226
Phase 1 - Hubble Project	8,724	26,039	(14,585)	20,178
Other Small Restricted Funds	2,117	2,251	(490)	3,878
Phase 2 - Roof Replacement	494	(9)	-	485
	<u>15,551</u>	<u>27,952</u>	<u>(16,736)</u>	<u>26,767</u>
TOTAL FUNDS	<u>144,126</u>	<u>943</u>	<u>-</u>	<u>145,069</u>

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

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General	81,985	(108,994)	(27,009)
Restricted funds			
The Hubble Health and Wellbeing Programme	-	(329)	(329)
Phase 1 - Hubble Project	26,085	(46)	26,039
Other Small Restricted Funds	4,711	(2,460)	2,251
Phase 2 - Roof Replacement	-	(9)	(9)
	<u>30,796</u>	<u>(2,844)</u>	<u>27,952</u>
TOTAL FUNDS	<u>112,781</u>	<u>(111,838)</u>	<u>943</u>

13. MOVEMENT IN FUNDS - continued

Comparatives for movement in funds

	At 1.8.20 £	Net movement in funds £	Transfers between funds £	At 31.7.21 £
Unrestricted funds				
General	23,920	10,969	93,686	128,575
Restricted funds				
The Hubble Health and Wellbeing Programme	2,567	(12)	1,661	4,216
Phase 1 - Hubble Project	44,407	59,287	(94,970)	8,724
Other Small Restricted Funds	1,372	1,122	(377)	2,117
Phase 2 - Roof Replacement	494	-	-	494
	<u>48,840</u>	<u>60,397</u>	<u>(93,686)</u>	<u>15,551</u>
TOTAL FUNDS	<u>72,760</u>	<u>71,366</u>	<u>-</u>	<u>144,126</u>

Comparative net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General	88,319	(77,350)	10,969
Restricted funds			
The Hubble Health and Wellbeing Programme	2,765	(2,777)	(12)
Phase 1 - Hubble Project	64,787	(5,500)	59,287
Other Small Restricted Funds	1,721	(599)	1,122
	<u>69,273</u>	<u>(8,876)</u>	<u>60,397</u>
TOTAL FUNDS	<u>157,592</u>	<u>(86,226)</u>	<u>71,366</u>

The notes above set out the restricted grants received and utilised in this and the prior year. The balance carried forward relates to funding which has not been utilised for its relevant restricted purpose as at the balance sheet date. These include:

The Hubble Health & Wellbeing Programme - The Hubble Health and Wellbeing Programme (previously known as the Aspire programme) is a members club which runs a number of sessions, with the aim of encouraging members to learn and develop skills which enable them to engage in meaningful occupation.

13. MOVEMENT IN FUNDS - continued

Phase 1: Hubble Project - The Hubble Project relates to the conversion of the toilet block next to The Hut premises into a useable space for charitable activities.

Phase 2: Roof Replacement - Phase 2 relates to renovations on the main building in which The Hut York Limited carries out its charitable activities, principally the replacement of the roof.

Other Small Restricted Funds - Relates to items of income and expenditure of a restricted nature, deemed to be immaterial due to their low value.

Transfer of funds

Net funds of £10,302 have been reallocated from restricted to unrestricted funds in the year, to reimburse amounts previously met from unrestricted funds ahead of the receipt of restricted grant funding; £10,757 having been recognised as transfer from unrestricted to restricted funds in the year ended 31 July 2021.

£6,434 has been allocated from restricted to general funds in the year, in respect of capital expenditure where the corresponding restriction has ended at the point of the relevant capital purchase (this figure including £2,092 previously accrued). This capital expenditure is in respect of building and legal expenditure for the Phase 1: Hubble Project building conversion.

14. RELATED PARTY DISCLOSURES

The Charity received £30,300 (2021: £21,360) in training income from companies in the which the trustees have a business interest.

The Charity recharged £Nil (2021: £6,853) in payroll costs in relation to employee secondments to companies in which the trustees have a business interest.

The Charity repaid a £15,000 loan in full from a company in which trustees have a business interest; this loan having been advanced in the prior year on an interest free basis.