

**Hart Gables CIO**

**Unaudited Financial Statements**

**31 March 2023**

# **Hart Gables CIO**

## **Financial Statements**

**Year ended 31 March 2023**

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# Hart Gables CIO

## Trustees' Annual Report

### Year ended 31 March 2023

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The trustees present their report and the unaudited financial statements of the charity for the year ended 31 March 2023.

#### Reference and administrative details

|                                    |  |
|------------------------------------|--|
| <b>Registered charity name</b>     | Hart Gables CIO  |
| <b>Charity registration number</b> | 1179075  |
| <b>Principal office</b>            | The Innovation Hub<br>Newtown Community Resource Centre<br>Durham Road<br>Stockton on Tees<br>TS19 0DE |

#### The trustees

|              |                          |
|--------------|--------------------------|
| T Herrington |                          |
| L Kennedy    |                          |
| P Neal       |                          |
| A Young      | (Appointed 24 June 2022) |

|                             |   |
|-----------------------------|---|
| <b>Independent examiner</b> | SJ Accounting Services (NE) Ltd<br>3 Galava Walk<br>Ingleby Barwick<br>Stockton on Tees<br>TS17 5JD |
|-----------------------------|---|

#### Structure, governance and management

Hart Gables is a Charitable Incorporated Organisation (CIO), incorporated on 5th July 2018. The CIO is governed by a Board of Trustees.

# Hart Gables CIO

## Trustees' Annual Report *(continued)*

**Year ended 31 March 2023**

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### **Objectives and activities**

The objects of the CIO are to promote equality and diversity, advance education and eliminate discrimination in relation to gay, lesbian, bisexual and transgender people in particular but not exclusively those residing in and around the North East for the benefit of the public by raising awareness in issues affecting the said persons with the object of developing an environment in favour of LGBT equality by providing information, advice and support.

Services offered by Hart Gables include:

- \* One to one support tailored to individual need
- \* Specialised support group sessions T-Time that focuses on Transgender needs and issues, a youth group called Born 2 Be, as well as groups for all such as Cloud 9 and MidWeekMix
- \* Advocacy - enabling those who access the support of Hart Gables to have their voice heard and rights protected
- \* Domestic Abuse and Violence service supporting victims
- \* Third party reporting service for victims of hate crime
- \* Training and awareness raising workshops - both for users of our service and partner organisations
- \* Family support
- \* Outreach work
- \* Volunteer opportunities
- \* Sexual Health and condom distribution

### **Achievements and performance**

In the last 12 months Hart Gables have delivered 641 one to one support sessions, working with 250 different individuals.

187 support groups have been delivered, supporting a total of 289 different individuals (143 Adults and 146 Young People).

In total 539 people have been directly supported by Hart Gables within this reporting period.

Within the reporting period Hart Gables has established two additional support groups:

- She's OUT - an adult support group for trans, bisexual and lesbian women living in the Northeast.
- East Durham Group - an adult support group for LGBTQ+ people living in East Durham.

The service has relaunched their LGBT Forum - Tees Valley and East Durham

LGBT Alliance Awards 2023 are set to go ahead later in the year.

The team have seen an expansion of two more part time staff members.

The Hart Gables fund raising project LGBT Advance has developed further, now offering e-learning packages and train the trainer.

48 LGBT Advance training sessions have been delivered, equating to a total of 1390 delegates trained over the last 12 months.

# Hart Gables CIO

## Trustees' Annual Report *(continued)*

**Year ended 31 March 2023**

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### **Financial review**

The results for the period are reflected in the Statement of Financial Activities in the accounts. The accounts for the year show a deficit of £9,649. The reserves stand at £108,875, £62,510 being unrestricted funds with free reserves of £45,069.

### **Reserves Policy**

The trustees aim is to expend all funds on their charitable objects; however, they recognise the need to maintain a certain level of reserves as a cushion against possible future difficulties. Free reserves at the level of 6 months running costs would allow the charity to continue its operations while alternative funding sources were sought.

The trustees' annual report was approved on 31<sup>st</sup> August 2023 and signed on behalf of the board of trustees by:

T Herrington  
Trustee

# Hart Gables CIO

## Independent Examiner's Report to the Trustees of Hart Gables CIO

**Year ended 31 March 2023**

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I report to the trustees on my examination of the financial statements of Hart Gables CIO ('the charity') for the year ended 31 March 2023.

### **Responsibilities and basis of report**

As the trustees of the charity you are responsible for the preparation of the financial statements in accordance with the requirements of the Charities Act 2011 ('the Act').

I report in respect of my examination of the charity's financial statements carried out under section 145 of the 2011 Act and in carrying out my examination I have followed all the applicable Directions given by the Charity Commission under section 145(5)(b) of the Act.

### **Independent examiner's statement**

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

1. accounting records were not kept in respect of the charity as required by section 130 of the Act; or
2. the financial statements do not accord with those records; or
3. the financial statements do not comply with the applicable requirements concerning the form and content of accounts set out in the Charities (Accounts and Reports) Regulations 2008 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.

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.

SJ Accounting Services (NE) Ltd  
Independent Examiner

3 Galava Walk  
Ingleby Barwick  
Stockton on Tees  
TS17 5JD

# Hart Gables CIO

## Statement of Financial Activities

Year ended 31 March 2023

|                                      |      |                         | 2023                  |                  | 2022             |
|--------------------------------------|------|-------------------------|-----------------------|------------------|------------------|
|                                      | Note | Unrestricted funds<br>£ | Restricted funds<br>£ | Total funds<br>£ | Total funds<br>£ |
| <b>Income and endowments</b>         |      |                         |                       |                  |                  |
| Donations and legacies               | 4    | 14,752                  | 124,675               | 139,427          | 160,396          |
| Charitable activities                | 5    | —                       | —                     | —                | 5,575            |
| Other income                         | 6    | 1,750                   | —                     | 1,750            | —                |
| <b>Total income</b>                  |      | <u>16,502</u>           | <u>124,675</u>        | <u>141,177</u>   | <u>165,971</u>   |
| <b>Expenditure</b>                   |      |                         |                       |                  |                  |
| Expenditure on charitable activities | 7,8  | 48,989                  | 101,837               | 150,826          | 148,673          |
| <b>Total expenditure</b>             |      | <u>48,989</u>           | <u>101,837</u>        | <u>150,826</u>   | <u>148,673</u>   |
| <b>Net (expenditure)/income</b>      |      | <u>(32,487)</u>         | <u>22,838</u>         | <u>(9,649)</u>   | <u>17,298</u>    |
| Transfers between funds              |      | 7,430                   | (7,430)               | —                | —                |
| <b>Net movement in funds</b>         |      | <u>(25,057)</u>         | <u>15,408</u>         | <u>(9,649)</u>   | <u>17,298</u>    |
| <b>Reconciliation of funds</b>       |      |                         |                       |                  |                  |
| Total funds brought forward          |      | 87,567                  | 30,957                | 118,524          | 101,226          |
| <b>Total funds carried forward</b>   |      | <u>62,510</u>           | <u>46,365</u>         | <u>108,875</u>   | <u>118,524</u>   |

The statement of financial activities includes all gains and losses recognised in the year. All income and expenditure derive from continuing activities.

The notes on pages 7 to 15 form part of these financial statements.

# Hart Gables CIO

## Statement of Financial Position

31 March 2023

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|   | Note | 2023<br>£ | 2022<br>£ |
|---|------|-----------|-----------|
| <b>Fixed assets</b>                                   |      |           |           |
| Tangible fixed assets                                 | 13   | 3,531     | 1,741     |
| <b>Current assets</b>                                 |      |           |           |
| Cash at bank and in hand                              |      | 106,118   | 119,354   |
| <b>Creditors: amounts falling due within one year</b> | 14   | 774       | 2,572     |
| <b>Net current assets</b>                             |      | 105,344   | 116,782   |
| <b>Total assets less current liabilities</b>          |      | 108,875   | 118,523   |
| <b>Net assets</b>                                     |      | 108,875   | 118,523   |
| <b>Funds of the charity</b>                           |      |           |           |
| Restricted funds                                      |      | 46,365    | 30,957    |
| Unrestricted funds                                    |      | 62,510    | 87,566    |
| <b>Total charity funds</b>                            | 16   | 108,875   | 118,523   |

These financial statements were approved by the board of trustees and authorised for issue on 31<sup>st</sup> August 2023, and are signed on behalf of the board by:

T Herrington  
Trustee

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The notes on pages 7 to 15 form part of these financial statements.



# Hart Gables CIO

## Notes to the Financial Statements

Year ended 31 March 2023

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### 1. General information

The charity is a public benefit entity and a registered charity in England and Wales and is unincorporated. The address of the principal office is The Innovation Hub, Newtown Community Resource Centre, Durham Road, Stockton on Tees, TS19 0DE.

### 2. Statement of compliance

These financial statements have been prepared in compliance with FRS 102, 'The Financial Reporting Standard applicable in the UK and the Republic of Ireland', the 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) (Charities SORP (FRS 102)) and the Charities Act 2011.

### 3. Accounting policies

#### Basis of preparation

The financial statements have been prepared on the historical cost basis, as modified by the revaluation of certain financial assets and liabilities and investment properties measured at fair value through income or expenditure.

The financial statements are prepared in sterling, which is the functional currency of the entity.

#### Going concern

There are no material uncertainties about the charity's ability to continue.

#### Disclosure exemptions

The entity satisfies the criteria of being a qualifying entity as defined in FRS 102. As such, advantage has been taken of the following disclosure exemptions available under paragraph 1.12 of FRS 102: (a) No cash flow statement has been presented for the company.

(b) Disclosures in respect of financial instruments have not been presented.

#### Judgements and key sources of estimation uncertainty

The preparation of the financial statements requires management to make judgements, estimates and assumptions that affect the amounts reported. These estimates and judgements are continually reviewed and are based on experience and other factors, including expectations of future events that are believed to be reasonable under the circumstances.

#### Fund accounting

Unrestricted funds are available for use at the discretion of the trustees to further any of the charity's purposes.

Designated funds are unrestricted funds earmarked by the trustees for particular future project or commitment.

Restricted funds are subjected to restrictions on their expenditure declared by the donor or through the terms of an appeal, and fall into one of two sub-classes: restricted income funds or endowment funds.

#### 3. Accounting policies *(continued)*

##### Incoming resources

All incoming resources are included in the statement of financial activities when entitlement has passed to the charity; it is probable that the economic benefits associated with the transaction will flow to the charity and the amount can be reliably measured. The following specific policies are applied to particular categories of income:

- income from donations or grants is recognised when there is evidence of entitlement to the gift, receipt is probable and its amount can be measured reliably.
- legacy income is recognised when receipt is probable and entitlement is established.
- income from donated goods is measured at the fair value of the goods unless this is impractical to measure reliably, in which case the value is derived from the cost to the donor or the estimated resale value. Donated facilities and services are recognised in the accounts when received if the value can be reliably measured. No amounts are included for the contribution of general volunteers.
- income from contracts for the supply of services is recognised with the delivery of the contracted service. This is classified as unrestricted funds unless there is a contractual requirement for it to be spent on a particular purpose and returned if unspent, in which case it may be regarded as restricted.

##### Resources expended

Expenditure is recognised on an accruals basis as a liability is incurred. Expenditure includes any VAT which cannot be fully recovered, and is classified under headings of the statement of financial activities to which it relates:

- expenditure on raising funds includes the costs of all fundraising activities, events, non-charitable trading activities, and the sale of donated goods.
- expenditure on charitable activities includes all costs incurred by a charity in undertaking activities that further its charitable aims for the benefit of its beneficiaries, including those support costs and costs relating to the governance of the charity apportioned to charitable activities.
- other expenditure includes all expenditure that is neither related to raising funds for the charity nor part of its expenditure on charitable activities.

All costs are allocated to expenditure categories reflecting the use of the resource. Direct costs attributable to a single activity are allocated directly to that activity. Shared costs are apportioned between the activities they contribute to on a reasonable, justifiable and consistent basis.

##### Tangible assets

Tangible assets are initially recorded at cost, and subsequently stated at cost less any accumulated depreciation and impairment losses. Any tangible assets carried at revalued amounts are recorded at the fair value at the date of revaluation less any subsequent accumulated depreciation and subsequent accumulated impairment losses.

#### 3. Accounting policies *(continued)*

##### **Tangible assets *(continued)***

An increase in the carrying amount of an asset as a result of a revaluation, is recognised in other recognised gains and losses, unless it reverses a charge for impairment that has previously been recognised as expenditure within the statement of financial activities. A decrease in the carrying amount of an asset as a result of revaluation, is recognised in other recognised gains and losses, except to which it offsets any previous revaluation gain, in which case the loss is shown within other recognised gains and losses on the statement of financial activities.

##### **Depreciation**

Depreciation is calculated so as to write off the cost or valuation of an asset, less its residual value, over the useful economic life of that asset as follows:

|                       |                     |
|-----------------------|---------------------|
| Fixtures and fittings | - 20% straight line |
| Equipment             | - 20% straight line |

##### **Impairment of fixed assets**

A review for indicators of impairment is carried out at each reporting date, with the recoverable amount being estimated where such indicators exist. Where the carrying value exceeds the recoverable amount, the asset is impaired accordingly. Prior impairments are also reviewed for possible reversal at each reporting date.

For the purposes of impairment testing, when it is not possible to estimate the recoverable amount of an individual asset, an estimate is made of the recoverable amount of the cash-generating unit to which the asset belongs. The cash-generating unit is the smallest identifiable group of assets that includes the asset and generates cash inflows that largely independent of the cash inflows from other assets or groups of assets.

For impairment testing of goodwill, the goodwill acquired in a business combination is, from the acquisition date, allocated to each of the cash-generating units that are expected to benefit from the synergies of the combination, irrespective of whether other assets or liabilities of the charity are assigned to those units.

##### **Financial instruments**

A financial asset or a financial liability is recognised only when the charity becomes a party to the contractual provisions of the instrument.

Basic financial instruments are initially recognised at the amount receivable or payable including any related transaction costs.

Current assets and current liabilities are subsequently measured at the cash or other consideration expected to be paid or received and not discounted.

Debt instruments are subsequently measured at amortised cost.

Where investments in shares are publicly traded or their fair value can otherwise be measured reliably, the investment is subsequently measured at fair value with changes in fair value recognised in income and expenditure. All other such investments are subsequently measured at cost less impairment.

#### 3. Accounting policies *(continued)*

##### Financial instruments *(continued)*

Other financial instruments, including derivatives, are initially recognised at fair value, unless payment for an asset is deferred beyond normal business terms or financed at a rate of interest that is not a market rate, in which case the asset is measured at the present value of the future payments discounted at a market rate of interest for a similar debt instrument.

Other financial instruments are subsequently measured at fair value, with any changes recognised in the statement of financial activities, with the exception of hedging instruments in a designated hedging relationship.

Financial assets that are measured at cost or amortised cost are reviewed for objective evidence of impairment at the end of each reporting date. If there is objective evidence of impairment, an impairment loss is recognised under the appropriate heading in the statement of financial activities in which the initial gain was recognised.

For all equity instruments regardless of significance, and other financial assets that are individually significant, these are assessed individually for impairment. Other financial assets are either assessed individually or grouped on the basis of similar credit risk characteristics.

Any reversals of impairment are recognised immediately, to the extent that the reversal does not result in a carrying amount of the financial asset that exceeds what the carrying amount would have been had the impairment not previously been recognised.

##### Defined contribution plans

Contributions to defined contribution plans are recognised as an expense in the period in which the related service is provided. Prepaid contributions are recognised as an asset to the extent that the prepayment will lead to a reduction in future payments or a cash refund.

When contributions are not expected to be settled wholly within 12 months of the end of the reporting date in which the employees render the related service, the liability is measured on a discounted present value basis. The unwinding of the discount is recognised as an expense in the period in which it arises.

#### 4. Donations and legacies

|                  | Unrestricted<br>Funds<br>£ | Restricted<br>Funds<br>£ | Total Funds<br>2023<br>£ |
|------------------|----------------------------|--------------------------|--------------------------|
| <b>Donations</b> |                            |                          |                          |
| Donations        | 4,566                      | —                        | 4,566                    |

# Hart Gables CIO

## Notes to the Financial Statements *(continued)*

Year ended 31 March 2023

### 4. Donations and legacies *(continued)*

|                     | Unrestricted<br>Funds<br>£ | Restricted<br>Funds<br>£ | Total Funds<br>2023<br>£ |
|---------------------|----------------------------|--------------------------|--------------------------|
| <b>Grants</b>       |                            |                          |                          |
| Tudor Trust         | –                          | 33,333                   | 33,333                   |
| Big Lottery         | –                          | 64,262                   | 64,262                   |
| National Lottery    | –                          | –                        | –                        |
| Children In Need    | –                          | –                        | –                        |
| Awards For All      | –                          | –                        | –                        |
| Durham University   | –                          | –                        | –                        |
| HBC Youth Funding   | –                          | –                        | –                        |
| Cumbria NHS         | –                          | –                        | –                        |
| Henry Smith         | –                          | 16,650                   | 16,650                   |
| LGBT Advance Income | 8,936                      | –                        | 8,936                    |
| Children In Need 2  | –                          | 10,430                   | 10,430                   |
| North Star Housing  | 1,250                      | –                        | 1,250                    |
|                     | <u>14,752</u>              | <u>124,675</u>           | <u>139,427</u>           |
|                     |                            |                          |                          |
|                     | Unrestricted<br>Funds<br>£ | Restricted<br>Funds<br>£ | Total Funds<br>2022<br>£ |
| <b>Donations</b>    |                            |                          |                          |
| Donations           | 1,320                      | –                        | 1,320                    |
| <b>Grants</b>       |                            |                          |                          |
| Tudor Trust         | –                          | 33,334                   | 33,334                   |
| Big Lottery         | –                          | –                        | –                        |
| National Lottery    | –                          | 56,116                   | 56,116                   |
| Children In Need    | –                          | 6,969                    | 6,969                    |
| Awards For All      | –                          | 9,660                    | 9,660                    |
| Durham University   | –                          | 3,000                    | 3,000                    |
| HBC Youth Funding   | –                          | 1,000                    | 1,000                    |
| Cumbria NHS         | –                          | 10,405                   | 10,405                   |
| Henry Smith         | –                          | 31,900                   | 31,900                   |
| LGBT Advance Income | 6,692                      | –                        | 6,692                    |
| Children In Need 2  | –                          | –                        | –                        |
| North Star Housing  | –                          | –                        | –                        |
|                     | <u>8,012</u>               | <u>152,384</u>           | <u>160,396</u>           |

### 5. Charitable activities

|   | Unrestricted<br>Funds<br>£ | Total Funds<br>2023<br>£ | Unrestricted<br>Funds<br>£ | Total Funds<br>2022<br>£ |
|---|----------------------------|--------------------------|----------------------------|--------------------------|
| Other income from charitable activities | <u>–</u>                   | <u>–</u>                 | <u>5,575</u>               | <u>5,575</u>             |

# Hart Gables CIO

## Notes to the Financial Statements *(continued)*

Year ended 31 March 2023

### 6. Other income

|              | Unrestricted<br>Funds<br>£ | <b>Total Funds<br/>2023<br/>£</b> | Unrestricted<br>Funds<br>£ | Total Funds<br>2022<br>£ |
|--------------|----------------------------|-----------------------------------|----------------------------|--------------------------|
| Other income | 1,750                      | 1,750                             | —                          | —                        |

### 7. Expenditure on charitable activities by fund type

|                 | Unrestricted<br>Funds<br>£ | Restricted<br>Funds<br>£ | <b>Total Funds<br/>2023<br/>£</b> |
|-----------------|----------------------------|--------------------------|-----------------------------------|
| Activity type 1 | 48,273                     | 101,837                  | 150,112                           |
| Support costs   | 716                        | —                        | 714                               |
|                 | <u>48,989</u>              | <u>101,837</u>           | <u>150,826</u>                    |

  

|                 | Unrestricted<br>Funds<br>£ | Restricted<br>Funds<br>£ | Total Funds<br>2022<br>£ |
|-----------------|----------------------------|--------------------------|--------------------------|
| Activity type 1 | 17,790                     | 125,521                  | 143,311                  |
| Support costs   | 166                        | 5,196                    | 5,362                    |
|                 | <u>17,956</u>              | <u>130,717</u>           | <u>148,673</u>           |

### 8. Expenditure on charitable activities by activity type

|                  | Activities<br>undertaken<br>directly<br>£ | Support<br>costs<br>£ | <b>Total funds<br/>2023<br/>£</b> | Total fund<br>2022<br>£ |
|------------------|---|-----------------------|-----------------------------------|-------------------------|
| Activity type 1  | 150,112                                   | —                     | 150,112                           | 143,311                 |
| Governance costs | —   | 714                   | 714                               | 5,362                   |
|                  | <u>150,112</u>                            | <u>714</u>            | <u>150,826</u>                    | <u>148,673</u>          |

### 9. Net (expenditure)/income

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

|                                       | <b>2023<br/>£</b> | 2022<br>£  |
|---------------------------------------|-------------------|------------|
| Depreciation of tangible fixed assets | <u>715</u>        | <u>282</u> |

### 10. Independent examination fees

|  | <b>2023<br/>£</b> | 2022<br>£  |
|--|-------------------|------------|
| Fees payable to the independent examiner for:<br>Independent examination of the financial statements | <u>575</u>        | <u>575</u> |

### 11. Staff costs

# Hart Gables CIO

## Notes to the Financial Statements *(continued)*

### Year ended 31 March 2023

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#### 11. Staff costs *(continued)*

The average head count of employees during the year was 6 (2022: 5).

No employee received employee benefits of more than £60,000 during the year (2022: Nil).

#### 12. Trustee remuneration and expenses

- no remuneration or other benefits from employment with the charity or a related entity were received by the trustees; or

#### 13. Tangible fixed assets

|                         | Fixtures and<br>fittings<br>£ | Equipment<br>£ | Total<br>£   |
|-------------------------|-------------------------------|----------------|--------------|
| <b>Cost</b>             |                               |                |              |
| At 1 April 2022         | 140                           | 2,060          | 2,200        |
| Additions               | —                             | 2,505          | 2,505        |
| <b>At 31 March 2023</b> | <u>140</u>                    | <u>4,565</u>   | <u>4,705</u> |
| <b>Depreciation</b>     |                               |                |              |
| At 1 April 2022         | 14                            | 445            | 459          |
| Charge for the year     | 28                            | 687            | 715          |
| <b>At 31 March 2023</b> | <u>42</u>                     | <u>1,132</u>   | <u>1,174</u> |
| <b>Carrying amount</b>  |                               |                |              |
| <b>At 31 March 2023</b> | <u>98</u>                     | <u>3,433</u>   | <u>3,531</u> |
| At 31 March 2022        | <u>126</u>                    | <u>1,615</u>   | <u>1,741</u> |

#### 14. Creditors: amounts falling due within one year

|                              | <b>2023</b> | 2022         |
|------------------------------|-------------|--------------|
|                              | £           | £            |
| Trade creditors              | 199         | 1,997        |
| Accruals and deferred income | 575         | 575          |
|                              | <u>774</u>  | <u>2,572</u> |

#### 15. Pensions and other post retirement benefits

##### Defined contribution plans

The amount recognised in income or expenditure as an expense in relation to defined contribution plans was £2,237 (2022: £2,254).

# Hart Gables CIO

## Notes to the Financial Statements *(continued)*

### Year ended 31 March 2023

#### 16. Analysis of charitable funds

##### Unrestricted funds

|                    | At<br>1 April 2022 | Income        | Expenditure     | Transfers    | At<br>31 March 2023 |
|--------------------|--------------------|---------------|-----------------|--------------|---------------------|
|                    | £                  | £             | £               | £            | £                   |
| General funds      | 75,802             | 16,502        | (48,989)        | 1,754        | 45,069              |
| Redundancy Reserve | 11,765             | –             | –               | 5,676        | 17,441              |
|                    | <u>87,567</u>      | <u>16,502</u> | <u>(48,989)</u> | <u>7,430</u> | <u>62,510</u>       |

|                    | At<br>1 April 2021 | Income        | Expenditure     | Transfers     | At<br>31 March 2022 |
|--------------------|--------------------|---------------|-----------------|---------------|---------------------|
|                    | £                  | £             | £               | £             | £                   |
| General funds      | 62,595             | 13,587        | (17,956)        | 17,575        | 75,801              |
| Redundancy Reserve | 11,371             | –             | –               | 394           | 11,765              |
|                    | <u>73,966</u>      | <u>13,587</u> | <u>(17,956)</u> | <u>17,969</u> | <u>87,566</u>       |

##### Restricted funds

|                               | At<br>1 April 2022 | Income         | Expenditure      | Transfers      | At<br>31 March 2023 |
|-------------------------------|--------------------|----------------|------------------|----------------|---------------------|
|                               | £                  | £              | £                | £              | £                   |
| Tudor Trust                   | 16,664             | 33,333         | (33,292)         | (194)          | 16,511              |
| National Lottery              | –                  | 64,262         | (37,096)         | (5,705)        | 21,461              |
| Children In Need              | (2,260)            | 10,430         | (6,945)          | (1,225)        | –                   |
| Awards For All                | 3,413              | –              | (3,413)          | –              | –                   |
| MBC Arts & Crafts             | –                  | –              | –                | –              | –                   |
| Hospital Of God               | –                  | –              | –                | –              | –                   |
| Middlesbrough Borough Council | –                  | –              | –                | –              | –                   |
| HBC Youth Activity Funding    | 295                | –              | (295)            | –              | –                   |
| Henry Smith                   | –                  | 16,650         | (7,951)          | (306)          | 8,393               |
| Durham University             | 2,440              | –              | (2,440)          | –              | –                   |
| Cumbria NHS                   | 10,405             | –              | (10,405)         | –              | –                   |
|                               | <u>30,957</u>      | <u>124,675</u> | <u>(101,837)</u> | <u>(7,430)</u> | <u>46,365</u>       |

|                   | At<br>1 April 2021 | Income | Expenditure | Transfers | At<br>31 March 2022 |
|-------------------|--------------------|--------|-------------|-----------|---------------------|
|                   | £                  | £      | £           | £         | £                   |
| Tudor Trust       | 18,037             | 33,334 | (31,819)    | (2,888)   | 16,664              |
| National Lottery  | 5,977              | 56,116 | (51,120)    | (10,973)  | –                   |
| Children In Need  | (138)              | 6,968  | (7,865)     | (1,225)   | (2,260)             |
| Awards For All    | –                  | 9,660  | (5,311)     | (936)     | 3,413               |
| MBC Arts & Crafts | 1,326              | –      | (287)       | (1,039)   | –                   |
| Hospital Of God   | 758                | –      | –           | (758)     | –                   |



# Hart Gables CIO

## Notes to the Financial Statements *(continued)*

Year ended 31 March 2023

### 16. Analysis of charitable funds *(continued)*

|                               |               |                |                  |                 |               |
|-------------------------------|---------------|----------------|------------------|-----------------|---------------|
| Middlesbrough Borough Council | 1,000         | –              | (1,000)          | –               | –             |
| HBC Youth Activity Funding    | –             | 1,000          | (705)            | –               | 295           |
| Henry Smith                   | 300           | 31,901         | (32,050)         | (151)           | –             |
| Durham University             | –             | 3,000          | (560)            | –               | 2,440         |
| Cumbria NHS                   | –             | 10,405         | –                | –               | 10,405        |
|                               | <u>27,260</u> | <u>152,384</u> | <u>(130,717)</u> | <u>(17,970)</u> | <u>30,957</u> |

### 17. Analysis of net assets between funds

|                       | Unrestricted Funds<br>£ | Restricted Funds<br>£ | Total Funds<br>2023<br>£ |
|-----------------------|-------------------------|-----------------------|--------------------------|
| Tangible fixed assets | 3,531                   | –                     | 3,531                    |
| Current assets        | 58,979                  | 46,365                | 105,344                  |
| <b>Net assets</b>     | <u>62,510</u>           | <u>46,365</u>         | <u>108,875</u>           |
|                       | Unrestricted Funds<br>£ | Restricted Funds<br>£ | Total Funds<br>2022<br>£ |
| Tangible fixed assets | 1,741                   | –                     | 1,741                    |
| Current assets        | 85,825                  | 30,957                | 116,782                  |
| <b>Net assets</b>     | <u>87,566</u>           | <u>30,957</u>         | <u>118,523</u>           |