

Charity Registration No. 1189177

## **HIPP!!BONES CIO**

**TRUSTEES REPORT AND UNAUDITED ACCOUNTS  
FOR THE YEAR ENDED 31 JULY 23**

# HIPP!!BONES CIO

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# HIPP!!BONES CIO

## LEGAL AND ADMINISTRATIVE INFORMATION

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|          |  |
|----------|--|
| Trustees | Mrs S Hunt<br>Miss S Burgess<br>Mrs J Arathoon<br>Mrs K Kisbee |
|----------|--|

|                                |            |
|--------------------------------|------------|
| Youth Support Worker in charge | Mrs J Pike |
|--------------------------------|------------|

|          |            |
|----------|------------|
| Chairman | Mrs S Hunt |
|----------|------------|

|           |             |
|-----------|-------------|
| Treasurer | Ms S Newman |
|-----------|-------------|

|                   |                                |
|-------------------|--------------------------------|
| Committee members | Mr C Walters<br>Mrs Y Sherlock |
|-------------------|--------------------------------|

|                |         |
|----------------|---------|
| Charity Number | 1189177 |
|----------------|---------|

|                   |  |
|-------------------|--|
| Principal address | Mint Cottage<br>The Street<br>Motcombe<br>Shaftesbury<br>Dorset<br>SP7 9LU |
|-------------------|--|

|         |               |
|---------|---------------|
| Bankers | Nat West Bank |
|---------|---------------|

# **HIPP!!BONES CIO**

## **TRUSTEES' REPORT**

### **FOR THE YEAR ENDED 31 JULY 23**

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The trustees present their report and accounts for the year ended 31 July 23

The accounts have been prepared in accordance with the accounting policies set out in note 1 to the accounts and comply with the trusts constitution, the Charities Act 2011 and "Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable to UK and Republic of Ireland (FRS 102) (effective 1 January 2015)".

#### **Structure, governance and management**

The charity was established by a constitution on 23 April 2020

The trustees who served during the period were:

Mrs S Hunt

Miss S Burgess

Mrs J Arathoon (resigned 19th July 2023)

Mrs K Kisbee (appointed 28th June 2023)

The Trustees are also volunteers so are very familiar with the work of the charity.

Apart from the first charity trustees, every appointed trustee must be appointed by a resolution passed at a properly convened meeting of the charity trustees.

None of the trustees has any beneficial interest in the charity.

The charity is administered by the board of trustees. Mrs J Pike, as youth support worker in charge, is responsible for organisation of the club sessions, outings, and other administrative work. She reports to the Trustees at committee meetings.

The trustees have assessed major risks to which the charity is exposed, and are satisfied that systems are in place to mitigate exposure to the major risks.

#### **Objectives and activities**

The charity's objects are for the public benefit to act as a resource for young people with disabilities up to the age of 25 living in Dorset and the surrounding areas by providing advice and assistance and organising programmes of physical, educational and other activities as a means of advancing in life and helping young people by developing their skills, capacities and capabilities to enable them to participate in society as independent, mature and responsible individuals.

The charity provides a targeted youth club for young people with learning difficulties, disabilities, Autism and/or additional needs. The club encourages young people to explore new activities and gain life skills through a variety of arts & crafts, cookery and sporting pursuits.

The trustees have paid due regard to guidance issued by the Charity Commission in deciding what activities the charity should undertake.



## HIPP!!BONES CIO

### TRUSTEES' REPORT (CONTINUED) FOR THE YEAR ENDED 31 JULY 23

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#### Achievements and performance

The number of members attending each session remains at around twenty.

We continue to provide a wide variety of arts and crafts, cookery, sporting pursuits, air hockey and sensory activities.

Sherborne town youth football club are still visiting every fourth session to provide targeted football training which is hugely popular with our members and beneficial to both organisations.

Thanks to grant funding, we were able to subsidise four offsite trips. Members participated in a fully inclusive game of bowling followed by a meal, a trip to Marwell zoo, a picnic at Portland Bill followed by opportunities to paddleboard, kayak and speedboating with Weymouth and Portland Adventure, plus our annual pantomime visit to Weymouth Pavilion. All of which were rare opportunities to socialise with their peers outside school, and develop life skills as they transition to adulthood.

We are supporting two former members to make the transition to young leaders.


We welcomed a new trustee, following the resignation of a previous trustee and recruited 2 additional paid level 2 support workers.


#### Financial Review

The charity received grants which totalled £8,000 The charity is reliant on member's subscriptions, fundraising income and donations which totalled £7,017  
The total expenditure for the period totalled £13,603

The trustees consider that the reserves should be at least one months wages.  
At the end of the year the unrestricted reserves totalled £21,744

On behalf of the board of trustees

  
Miss S Burgess  
Trustee

  
Date

# HIPP!!BONES CIO

## INDEPENDENT EXAMINERS REPORT FOR THE YEAR ENDED 31 JULY 23

We report on the accounts of the charity for the period ended 31 July 2022, which are set out on pages 5 to 14.

### Respective Responsibilities of Trustees and Auditors

The charity's trustees are responsible for the preparation of the accounts. The charity's trustees consider that an audit is not required for this period under section 144(2) of the Charities Act 2011 (the 2011 Act) and that an independent examination is needed.

It is our responsibility to:

- (i) examine the accounts under section 145 of the 2011 Act;
- (ii) to follow the procedures laid down in the general Directions given by the Charity Commission under section 145(5)(b) of the 2011 Act: and
- (iii) to state whether particular matters have come to my attention.

### Basis of independent examiner's report

Our examination was carried out in accordance with the general Directions given by the Charity Commission. An examination includes a review of the accounting records kept by the charity and a comparison of the accounts presented with those records. It also includes consideration of any unusual items or disclosures in the accounts, and seeking explanations from you as trustees concerning any such matters. The procedures undertaken do not provide all the evidence that would be required in an audit and consequently no opinion is given as to whether the accounts present a 'true and fair view' and the report is limited to those matters set out in the next statement.

### Independent examiner's statement

Your attention is drawn to the fact that the charity has prepared accounts in accordance with Accounting and reporting by Charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) in preference to the Accounting and Reporting by Charities: Statement of Recommended Practice issued on 1 April 2005 which is referred to in the extant regulations but has not been withdrawn.

We understand that this has been done in order for the accounts to provide a true and fair view in accordance with Generally Accepted Accounting Practice effective for reporting periods beginning on or after 1 January 2015.

In connection with our examination, no other matter except that referred to in the previous paragraph has come to our attention:

- (a) which gives us reasonable cause to believe that in any material respect the requirements:
  - (i) to keep accounting records in accordance with section 130 of the 2011 Act; and
  - (ii) to prepare accounts which accord with the accounting records, and comply with the accounting requirements of the 2011 Act;have not been met or
- (b) to which, in our opinion, attention should be drawn in order to enable a proper understanding of the accounts to be reached.

  
\_\_\_\_\_  
Geoff Gillett FCCA  
Spartae, Tarrant Gunville, Dorset

1/5/24  
\_\_\_\_\_  
Date



# HIPP!!BONES CIO

## STATEMENT OF FINANCIAL ACTIVITIES (INCLUDING INCOME & EXPENDITURE ACCOUNT) FOR THE YEAR ENDED 31 JULY 23

|  |       | Unrestricted  | Restricted   | Year ended<br>31 Jul 23 | Year ended<br>31 Jul 22 |
|--|-------|---------------|--------------|-------------------------|-------------------------|
|  | Notes | £             | £            | £                       | £                       |
| <b><u>Income</u></b>                   |       |               |              |                         |                         |
| Donations and grants                   | 2     | 9,602         | 3,000        | 12,602                  | 11,569                  |
| Charitable activities                  | 3     | 2,415         |              | 2,415                   | 886                     |
| Investments                            | 4     | 86            |              | 86                      |                         |
| <b>Total Income</b>                    |       | <b>12,103</b> | <b>3,000</b> | <b>15,103</b>           | <b>12,456</b>           |
| <b><u>Expenditure on:</u></b>          |       |               |              |                         |                         |
| Charitable activities                  | 5-8   | 11,636        | 1,967        | 13,603                  | 13,976                  |
| <b>Total expenditure</b>               |       | <b>11,636</b> | <b>1,967</b> | <b>13,603</b>           | <b>13,976</b>           |
| <b>Net income / (expenditure)</b>      |       | <b>466</b>    | <b>1,033</b> | <b>1,499</b>            | <b>(1,521)</b>          |
| <b>Transfer between funds</b>          |       | -             | -            | -                       | -                       |
| <b>Net movement in funds</b>           |       | <b>466</b>    | <b>1,033</b> | <b>1,499</b>            | <b>(1,521)</b>          |
| <b><u>Reconciliation of funds:</u></b> |       |               |              |                         |                         |
| Total funds brought forward            |       | 21,278        | -            | 21,278                  | 22,799                  |
| <b>Total funds carried forward</b>     |       | <b>21,744</b> | <b>1,033</b> | <b>22,777</b>           | <b>21,278</b>           |

The statement of financial activities includes all gains and losses recognised in the year.

All income and expenditure derive from continuing activities.

# HIPP!!BONES CIO

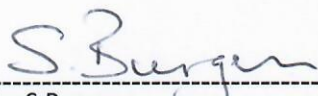
## BALANCE SHEET

AS AT 31 JULY 23

|  | Notes | £             | 2023<br>£            | £             | 2022<br>£            |
|--|-------|---------------|----------------------|---------------|----------------------|
| <b>Fixed Assets</b>                            |       |               |                      |               |                      |
| Equipment                                      | 9     | 5,218         |                      | 5,218         |                      |
| Less: Depreciation                             |       | 2,613         | 2,606                | <u>1,814</u>  | 3,404                |
| <b>Current Assets</b>                          |       |               |                      |               |                      |
| Debtors  | 10    | 912           |                      | 617           |                      |
| Cash at bank and in hand                       |       | <u>19,725</u> |                      | <u>17,786</u> |                      |
|  |       | 20,638        |                      | 18,404        |                      |
| Creditors: Amounts falling due within one year | 11    | <u>(465)</u>  |                      | <u>(529)</u>  |                      |
| Net current assets                             |       |               | <u>20,173</u>        |               | <u>17,875</u>        |
| Total assets less current liabilities          |       |               | <u>22,778</u>        |               | <u>21,278</u>        |
| Net assets                                     |       |               | <u><u>22,778</u></u> |               | <u><u>21,278</u></u> |
| <b>Income Funds</b>                            |       |               |                      |               |                      |
| Unrestricted funds                             |       |               | 21,745               |               | 21,158               |
| Restricted funds                               | 12    |               | <u>1,033</u>         |               | <u>120</u>           |
|  |       |               | <u><u>22,778</u></u> |               | <u><u>21,278</u></u> |

The financial statements were approved by the Board on

26/4/24

  
Miss S Burgess  
Trustee



# **HIPP!!BONES CIO**

## **NOTES TO THE ACCOUNTS**

### **FOR THE YEAR ENDED 31 JULY 23**

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#### **1 Accounting policies**

##### **Charity information**

Hipp!!bones is an Charity Incorporated Organisation established by constitution in April 2020. Assets and reserves were transferred from Hipp!!bones C4YSN Limited which has now been dissolved

##### **1.1 Basis of Preparation**

These accounts have been prepared in accordance with FRS 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland" ("FRS 102"), "Accounting and Reporting by Charities" the Statement of Recommended Practice for charities applying FRS 102, the Charities Act 2011 and UK Generally Accepted Accounting Practice as it applies from 1 January 2015. The charity is a Public Benefit Entity as defined by FRS 102.

The accounts have departed from the Charities (Accounts and Reports) Regulations 2008 only to the extent required to provide a true and fair view. This departure has involved following the Statement of Recommended Practice for charities applying FRS 102 rather than the version of the Statement of Recommended Practice which is referred to in the Regulations but which has since been withdrawn.

The accounts are prepared in sterling, which is the functional currency of the charity. Monetary amounts in these financial statements are rounded to the nearest £1.

The accounts have been prepared on the historical cost convention. The principal accounting policies adopted are set out below.

##### **1.2 Going concern**

At the time of approving the accounts, the trustees have a reasonable expectation that the charity has adequate resources to continue in operational existence for the foreseeable future. Thus the trustees continue to adopt the going concern basis of accounting in preparing the accounts.

##### **1.3 Cashflow**

The charity has taken advantage of the exemption in FRS1 from the requirement to produce a cash flow statement because it is a small charity

##### **1.4 Charitable funds**

Unrestricted funds are available for use at the discretion of the trustees in furtherance of their charitable objectives unless the funds have been designated for other purposes.

Restricted funds are subject to specific conditions by donors as to how they may be used. The purposes and uses of the restricted funds are set out in the notes to the accounts.

# HIPP!!BONES CIO

## NOTES TO THE ACCOUNTS

### FOR THE YEAR ENDED 31 JULY 23

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#### 1 Accounting policies

(continued)

##### 1.5 Incoming Resources

Income is recognised when the charity is legally entitled to it after any performance conditions have been met, the amounts can be measured reliably, and it is probable that income will be received.

Cash donations are recognised on receipt. Other donations are recognised once the charity has been notified of the donation, unless performance conditions require deferral of the amount. Income tax recoverable in relation to donations received under Gift Aid or deeds of covenant is recognised at the time of the donation.

All incoming resources are recognised once the charity has entitlement to the resources, it is certain that the resources will be received and the monetary value of incoming resources can be measured with sufficient reliability.

Income from donations and grants, including capital grants, is included in incoming resources when these are receivable, except as follows:

- when donors specify that donations and grants given to the charity must be used in future accounting periods, the income is deferred until those periods; and
- when donors impose conditions which have to be fulfilled before the charity becomes entitled to use such income;

the income is deferred and not included in incoming resources until the pre-conditions for use have been met.

Turnover is measured at the fair value of the consideration received or receivable and represents amounts receivable for goods and services provided in the normal course of business, net of discounts.



# HIPP!!BONES CIO

## NOTES TO THE ACCOUNTS (CONTINUED) FOR THE YEAR ENDED 31 JULY 23

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### 1 Accounting policies

(continued)

#### 1.6 Resources expended

Liabilities are recognised as resources expended as soon as there is a legal or constructive obligation committing the charity to the expenditure. All expenditure is accounted for on the accruals basis and includes irrecoverable VAT. Expenditure is allocated to categories either on a direct or a usage basis.

Expenditure that is directly attributable to raising funds is included in the costs of generating funds.

Expenditure attributable to meeting the aims and objectives, including the support costs, is included in charitable activities.

#### 1.7 Cash and cash equivalents

Cash and cash equivalents include cash in hand, deposits held at call with banks, other short-term liquid investments with original maturities of three months or less, and bank overdrafts. Bank overdrafts are shown within borrowings in current liabilities.

#### 1.8 Tangible Fixed Assets and depreciation

Fixed assets are initially recorded at cost less any subsequent accumulated 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:

|            |                      |
|------------|----------------------|
| Equipment: | 15% reducing balance |
| Computers: | 25% straight line    |



# HIPP!!BONES CIO

## NOTES TO THE ACCOUNTS (CONTINUED) FOR THE YEAR ENDED 31 JULY 23

### 2 Donations and legacies

|                                      | Unrestricted<br>funds<br>£ | Restricted<br>funds<br>£ | Total<br>2023<br>£ | Total<br>2022<br>£ |
|--------------------------------------|----------------------------|--------------------------|--------------------|--------------------|
| <b>Funds:</b>                        |                            |                          |                    |                    |
| Donations                            | 4,602                      | -                        | 4,602              | 6,089              |
| <b>Grants</b>                        |                            |                          |                    |                    |
| Gillingham Town Council              |                            | -                        | -                  | 480                |
| Garfield Weston 2nd payment          | 5000                       |                          | 5,000              | 5,000              |
| Dorset Council                       |                            | 3,000                    | 3,000              |                    |
|                                      | <u>9,602</u>               | <u>3,000</u>             | <u>12,602</u>      | <u>11,569</u>      |
| <b>For the year ended 31 July 22</b> | <u>11,089</u>              | <u>480</u>               |                    | <u>11,569</u>      |

### 3 Charitable activities

|                        | 2023<br>£    | 2022<br>£  |
|------------------------|--------------|------------|
| Fundraising activities | <u>2,415</u> | <u>886</u> |
|                        | <u>2,415</u> | <u>886</u> |

### 4 Investments

|                   | 2023      |
|-------------------|-----------|
| Interest received | <u>86</u> |
|                   | <u>86</u> |

# HIPP!!BONES CIO

## NOTES TO THE ACCOUNTS (CONTINUED)

FOR THE YEAR ENDED 31 JULY 23

### 5 Expenditure

|                       | Staff costs<br>£ | Depre-<br>ciation<br>£ | Other<br>costs<br>£ | Grant<br>funding<br>£ | Total 2023<br>£ | Total 2022<br>£ |
|-----------------------|------------------|------------------------|---------------------|-----------------------|-----------------|-----------------|
| Raising funds         |                  |                        | -                   |                       | -               | -               |
| Charitable activities |                  |                        |                     |                       |                 |                 |
| Support costs         | 5,794            | 799                    | 7,010               | -                     | 13,603          | 13,976          |

### 6 Support costs

|                                      | £             | £             |
|--------------------------------------|---------------|---------------|
| Staff costs                          | 5,794         | 5,185         |
| Rent and storage                     | 1,040         | 1,260         |
| Mobile Phone                         | 94            | 69            |
| Postage, Photocopying and stationery | 23            | 118           |
| IT costs                             | 12            | 15            |
| Insurance                            | 488           | 498           |
| Resources                            | 4,668         | 4,383         |
| PR and marketing                     | -             | 853           |
| Equipment maintenance                | 80            | 78            |
| Repairs and renewals                 | 9             | 13            |
| staff recruitment and other costs    | 328           | 221           |
| Sundry expenses                      | -             | 68            |
| Professional and training            | 255           | 347           |
| Safety equipment                     | 14            | -             |
| Depreciation                         | 799           | 867           |
|                                      | <b>13,603</b> | <b>13,976</b> |

### 7 Trustees

None of the trustees (or any persons connected with them) received any remuneration during the year and none of them were reimbursed travelling expenses (2022: £nil)

### 8 Employees

#### Number of employees

The average number of employees during the period was:

|                                | 2023<br>Number | 2022<br>Number |
|--------------------------------|----------------|----------------|
| Youth support worker in charge | 1              | 1              |
| Youth support worker           | 2              | 2              |
|                                | <b>3</b>       | <b>3</b>       |

#### Employment costs

|                    | 2023<br>£    | 2022<br>£    |
|--------------------|--------------|--------------|
| Wages and salaries | 5,794        | 5,185        |
|                    | <b>5,794</b> | <b>5,185</b> |

There were no employees whose annual remuneration was £60,000 or more (2022: none).

# HIPP!!BONES CIO

## NOTES TO THE ACCOUNTS (CONTINUED) FOR THE YEAR ENDED 31 JULY 23

### 9 Fixed assets

#### Equipment 2023 £

#### Cost

b/f 1 August 22

5,218

Additions

-

At 31 July 2023

5,218

#### Depreciation

b/f 1 August 22

1,814

Charge

799

At 31 July 2023

2,613

#### Net Book Value

At 31 July 2023

2,606

At 31 July 2022

3,404

### 10 Debtors

2023

2022

£

£

Stock

72

59

Prepayments and accrued income

841

558

912

617

### 11 Creditors: amounts falling due within one period

2023

2023

£

£

Taxes and social security costs

101

95

Other creditors & accruals

364

434

465

529



# HIPP!!BONES CIO

## NOTES TO THE ACCOUNTS (CONTINUED) FOR THE YEAR ENDED 31 JULY 23

### 12 Restricted Funds

|                         | Balance at 1<br>August<br>2022 | Income       | Expenditure    | Transfers | Balance at 31<br>July<br>2023 |
|-------------------------|--------------------------------|--------------|----------------|-----------|-------------------------------|
|                         | £                              | £            | £              | £         | £                             |
| <b>Grants</b>           |                                |              |                |           |                               |
| Gillingham Town Council | 120                            | -            | (120)          | -         | -                             |
| Dorset Council          | -                              | 3,000        | (1,967)        |           | 1,033                         |
|                         | <u>7,165</u>                   | <u>3,000</u> | <u>(2,087)</u> | <u>-</u>  | <u>1,033</u>                  |

### 13 Analysis of net assets between funds

|   | Unrestricted<br>funds<br>£ | Restricted<br>funds<br>£ | Total<br>£    |
|---|----------------------------|--------------------------|---------------|
| Fund balances at 31 July 23 are represented by: |                            |                          |               |
| Current assets                                  | 19,605                     | 1,033                    | 20,638        |
| Creditors: amounts falling due within one year  | (465)                      |                          | (465)         |
| Creditors: amounts falling due after one year   |                            |                          | -             |
|   | <u>19,141</u>              | <u>1,033</u>             | <u>20,173</u> |

At 31 July 23 the amount of the Free Reserves at the charity's disposal was £21,744 (2022: £21,158).

### 14 Cash generated from operations

|                                   | 2023<br>£    | 2022<br>£    |
|-----------------------------------|--------------|--------------|
| Surplus/ (deficit) for the period | 1,499        | (1,521)      |
| Adjustments for:                  |              |              |
| Depreciation in year              | 799          | 867          |
| Movements in working capital      |              |              |
| Decrease/(Increase) in debtors    | (295)        | 82           |
| Increase(Decrease) in creditors   | (65)         | 141          |
|                                   | <u>1,938</u> | <u>(431)</u> |

### 15 Related party transactions

During the year the trustees made donations to the charity totalling £Nil (2022 £33).