



NEXT STEPS MENTAL HEALTH RESOURCE CENTRE

REPORT OF THE TRUSTEES AND UNAUDITED FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31ST MARCH 2024

COMPANY REGISTRATION NUMBER

07570609

(England & Wales)

CHARITY REGISTRATION NUMBER

1149932

(England & Wales)



CHAMPLEYS

CHARTERED CERTIFIED ACCOUNTANTS

CHAMPLEYS MEWS

MARKET PLACE

PICKERING

YO18 7AE

NEXT STEPS MENTAL HEALTH RESOURCE CENTRE
COMPANY INFORMATION AS AT 31ST MARCH 2024

Trustees

Alan Evans
Alistair Duncan
David Marston
David Brewster
David Evans
Dinah Keal
John Mackenzie
Joseph Wade
Linda Parker

Secretary

Leisa Burniston

Independent Examiner

Michael Richmond FCCA
Champleys Chartered Certified Accountants
Champleys Mews
Market Place
Pickering
YO18 7AE

Bankers

CAF Bank Ltd
25, Kings Hill Avenue
West Mallings
Kent
ME19 4JQ

Barclays Bank PLC
23, Yorkersgate
Malton
YO17 7AE

Registered office and Principal Operating Address

7, Church Street
Norton
Malton
YO17 9HP

NEXT STEPS MENTAL HEALTH RESOURCE CENTRE
REPORT OF THE TRUSTEES' FOR THE YEAR ENDED 31ST MARCH 2024

The Board of Trustees present the report and accounts for the Company for the year ended 31st March 2024, which also comprises the Director's Report as required by the Companies Act 2006.

The Charity Name, Registration and Area of Operation

Next Steps was set up in 2001 to help local people with mental health problems. The Charity is managed by mental health professional Leisa Burniston, who has over 22 years experience in mental health and social care settings.

The legal name of the Charity is Next Steps Mental Health Resource Centre. The Charity is registered in England & Wales with the Charity Commission in England & Wales (CCEW) with charity number 1149932.

Legal Structure of the Charity

The governing document of the Charity is the Memorandum and Articles of Association establishing the Company under company legislation dated 18th March 2011. The Company is Limited by Guarantee.

By operation of law, all trustees and directors have responsibilities under both company (Companies Act 2006) and charity legislation. All the trustees are also directors of the Company.

Trustees

The following persons served as Trustees during the year ended 31st March 2024:

Name	Office	Dates Appointed/Resigned
Alan Evans	Chair	
Alistair Duncan	Vice-Chair	
David Marston	Treasurer	
David Brewster		
David Evans		
David Whitling		Resigned 28th September 2023
Dinah Keal		
Gillian Payne		Resigned 28th September 2023
Jayne Vukelic		Resigned 28th September 2023
John Mackenzie		Appointed 13th December 2023
Joseph Wade		Appointed 27th June 2023
Linda Parker		

The Articles of Association govern the appointment and election of directors and trustees. Trustees are selected from service users and local professionals. Nominated trustees are proposed and seconded by the members and Trustees of the Charity. All Trustees shall retire from office together at the Annual General Meeting after the date on which they came into office, but they may be re-elected or re-appointed.

Members of the Management Committee give their time voluntarily and received no benefits from the charity. Any related party transactions and expenses are set out in note 9 of the accounts.

Objects and Activities of the Charity

The support of persons within Ryedale who have, or have previously experienced mental health issues and carers of such persons, in particular, but without limitations by the provision of resource centres offering assistance, support and information to such persons by outreach projects and activities.

Next Steps supports people with mental health problems in Ryedale by providing a drop-in centre, activities and outreach groups in Kirkbymoorside and Pickering. The charity is a user-led organisation and works closely with GPs and the Community Mental Health Teams to ensure that people who are affected by mental health are supported. The ultimate aim is to develop self-confidence for members, improve their work prospects and access to statutory services, help support positive family relationships and prevent loneliness and isolation.

Public Benefit Statement

Throughout the year the Charity Board of Trustees had regard to the guidelines on public benefit as set out by the Charity Commission when exercising powers or duties to which the guidance is relevant.

Chairman's Statement

I am very pleased to report on the Accounts of the Next Steps Resource Centre for the financial year ending 31st March 2024, which again shows an operational surplus in a period of increasing costs and uncertainty. I am also pleased to report that Next Steps was able to purchase its base in Church Street Norton at the end of March 2024. The Trustees have prudently put monies aside for a number of years for that possibility, and which now gives more certainty of its continued existence. During the year the Café in Norton maintained its five star hygiene award and increased its turnover, and the Allotments had a complete makeover.

I know I am repeating myself from previous years but Next Steps does continue to grow and raise its standards annually in providing support and activities to its ever increasing number of members, and the Annual Accounts endorse this. Under the guidance of Leisa Burniston, the Chief Officer, the Charity continues to be proactive in meeting the changing demands and requirements of its service members and of the local communities in which we operate throughout the Ryedale District and its periphery. To Leisa and her dedicated small number of staff, I would like to express mine, and those of my fellow Trustees, our sincere thanks and appreciation for their dedication to work, in sometimes difficult circumstances.

Next Steps was successful in obtaining a four year extension to its Lottery Funding in 2024 providing support into the towns of Ryedale. This is a good indication that Next Steps is regarded highly by a very large funder such as the Big Lottery, and is an endorsement for other funders. We have now received eleven years continuous funding by the Big Lottery. Next Steps relies on funding for its core services and additional projects from North Yorkshire Council, the Clinical Commissioning Group for North Yorkshire, and various trusts and numerous funding organisations listed later in these Accounts. We are fortunate to have the support of local community organisations such as Town Councils, Lions Clubs, Rotary Clubs and local churches. Without their support both financially and with resources it would be very difficult to continue as we are and to grow. On behalf of Next Steps, I would like to publicly offer my sincere thanks to all for their ongoing support.

Next Steps exists to make a positive difference to people's lives, especially those with mental health issues, those that are lonely and isolated, and the carers of such people. As Chairman of this Organisation I can see at first hand what our large team of volunteers do in making a difference to people lives and why all the Trustees and our unpaid volunteers give so readily of their time. Without the input and support of all the Trustees and volunteers, Next Steps could not function and develop as it does. To them all I would like to express my gratitude for their hard work and support over the past twelve months.

Risk Management

The Trustees continue to examine the principal areas of the charity's operations to review the major risks which may arise in each area. In the opinion of the executive committee, this review enables such risks to be identified and allows them to be mitigated to an acceptable level in the charity's day to day activities.

NEXT STEPS MENTAL HEALTH RESOURCE CENTRE
REPORT OF THE TRUSTEES' FOR THE YEAR ENDED 31ST MARCH 2024

Financial Review

The financial position of the charity as at 31st March 2024 as more fully detailed in the accounts, can be summarised as follows:

	2024	2023
	£	£
Income	290,782	249,035
Expenditure	265,615	209,773
Net Surplus/(Deficit)	25,167	13,237
Unrestricted Funds	36,214	41,426
Designated Funds	236,258	222,000
Restricted Funds	31,388	15,267
Total Funds	303,860	278,693

The surplus for the year was £25,167. This is considered a positive result for the Charity, and will allow it to secure its future and build on the work it is doing to support mental health in the Ryedale area.

The unrestricted funds have decreased slightly, but this should be viewed in the context that some of the unrestricted funds have been used in order to purchase the Charity's building. The designated funds have increased as a result of purchase of the building, which is now a core asset of the Charity.

Reserves Policy

The Charity aims to hold in the unrestricted fund approximately one quarter of the annual projected expenditure for the forthcoming year. The level of free reserves, that is those unrestricted funds not tied up in premises, designated or reserved funds was £36,214 as at 31st March 2024 (2023 : £41,426). The Charity therefore meets this target.

In addition the Charity holds designated reserves comprising:

A general provision of £30,000 to provide funds should the Charity:

- need endure a period of lower income for example if grant money ceases or is withheld
- be subject to any unexpected events (e.g. an unexpected repair)
- be required to make redundancies or face any other emergencies (e.g. long term sick leave)
- need to wind down if it is no longer able to operate

A buildings provision equal to the accounting value of the premises (£206,258), which enables the Charity to continue to operate from its current premises. The ownership of the premises allows the Charity to:

- continue to operate with long term security
- avoid costly rental or leasing charges
- continue to raise funds from the café located in the premises and other associated operations

The designated reserves policy also provides an opportunity to reserve money for future projects.

The reserve policy is an important part of the Charity's long term survival and ability to adapt to changing circumstances. The Trustees are confident the Charity can continue as a going concern with the current level of reserves.

Statement of the Trustees Responsibilities

The Charity's Trustees are responsible for the preparation of the accounts in accordance with the terms of the Companies Act 2006, the Charities Act 2011, the Charities Act 2022 and the Charities (Accounts and Reports) Regulations 2008.

The Trustees are responsible for preparing the report and accounts in accordance with applicable law and regulations.

Company law requires the directors to prepare accounts for each financial year. Under that law the directors have elected to prepare the accounts in accordance with United Kingdom Generally Accepted Accounting Practice (United Kingdom Accounting Standards and applicable law). Under company law the trustees must not approve the accounts unless they are satisfied that they give a true and fair view of the state of affairs of the company and of the profit or loss of the company for that period. In preparing these accounts, the trustees are required to:

- select suitable accounting policies and then apply them consistently;
- make judgements and estimates that are reasonable and prudent;
- prepare the accounts on the going concern basis unless it is inappropriate to presume that the charity will continue in business.
- state whether applicable accounting standards and statements of recommended practice have been followed, subject to any material departures disclosed and explained in the financial statements;

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

Small Company Provisions

The report of the directors has been prepared taking advantage of the small companies' exemption of section 415A of the Companies Act 2006.

This report was approved by the board and signed on its behalf by:


Alan Evans - Chair

5 Nov 2024
Date

REPORT OF THE INDEPENDENT EXAMINER TO THE TRUSTEES FOR THE YEAR ENDED 31ST MARCH 2024

As a practising member firm of the Association of Chartered Certified Accountants, we are subject to its ethical and other professional requirements which are detailed at <http://rulebook.accaglobal.com/>

I report on the accounts of Next Steps Mental Health Resource Centre for the year ended 31st March 2024, which are set out on pages 7 to 18.

Respective Responsibilities of Trustees and Examiner

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 year under section 144 of the Charities Act 2011 (the 2011 Act) and that an independent examination is needed.

It is my responsibility to:

- examine the accounts under section 145 of the 2011 Act;
- 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
- to state whether particular matters have come to my attention.

Basis of the Independent Examiner's Report

My 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 statement below.

Independent Examiner's Statement

In connection with my examination, no matter has come to my attention:

1. which gives me reasonable cause to believe that in any material respect, the requirements:
 - to keep accounting records in accordance with section 130 of the 2011 Act; or
 - to prepare accounts which accord with the accounting records; or
 - 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.have not been met; or
2. to which, in my opinion, attention should be drawn in order to enable a proper understanding of the accounts to be reached.



Michael Richmond FCCA
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Pickering
YO18 7AE

31st October 2024

NEXT STEPS MENTAL HEALTH RESOURCE CENTRE

STATEMENT OF FINANCIAL ACTIVITIES FOR THE YEAR ENDED 31ST MARCH 2024

		2024				2023
	Notes	Unrestricted £	Restricted £	Designated £	Total £	Total £
Income						
Donations and Legacies	1	30,383	-	-	30,383	13,163
Charitable Activities	2	87,760	161,252	-	249,012	225,550
Trading Activities	3	5,861	-	-	5,861	8,837
Bank Interest		5,526	-	-	5,526	1,485
Total Income		129,530	161,252	-	290,782	249,035
Expenditure						
Fundraising Costs	4	563	168	-	731	102
Charitable Activities	5	109,562	142,244	1,245	253,051	201,764
Support and Governance Costs	6	9,114	2,719	-	11,833	7,907
Total Expenditure		119,239	145,131	1,245	265,615	209,773
Net Surplus/Deficit		10,291	16,121	-	25,167	39,262
Reconciliation of Funds						
Total Funds Brought Forward		41,426	15,267	222,000	278,693	265,456
Transfers Between Funds		(15,503)	-	15,503	-	-
Net Movement in Funds		10,291	16,121	(1,245)	25,167	13,237
Total Funds Carried Forward		36,214	31,388	236,258	303,860	278,693

NEXT STEPS MENTAL HEALTH RESOURCE CENTRE

BALANCE SHEET AS AT 31ST MARCH 2024

		2024	2023
	Notes	£	£
Fixed Assets			
Tangible Assets	9	207,134	1,095
Total Fixed Assets		<u>207,134</u>	<u>1,095</u>
Current Assets			
Debtors	10	5,100	3,056
Cash at Bank and in Hand	11	135,954	339,832
Total Current Assets		<u>141,054</u>	<u>342,888</u>
Liabilities			
Creditors: amounts falling due within one year	12	44,328	65,290
Net Current Assets/(Liabilities)		<u>44,328</u>	<u>65,290</u>
Total Assets Less Current Liabilities		<u>303,860</u>	<u>278,693</u>
Creditors: amounts falling due after more than one year		-	-
Provisions for Liabilities		-	-
Total Net Assets or Liabilities		<u>303,860</u>	<u>278,693</u>
Funds of the Charity			
Designated Funds		236,258	222,000
Restricted Funds		31,388	15,267
Unrestricted Funds		36,214	41,426
Total Funds	13	<u>303,860</u>	<u>278,693</u>

The directors are satisfied that the company is entitled to exemption from the requirement to obtain an audit under section 477 of the Companies Act 2006.

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

The directors acknowledge their responsibilities for complying with the requirements of the Companies Act 2006 with respect to accounting records and the preparation of accounts.

These accounts have been prepared in accordance with the provisions applicable to small companies subject to the small companies regime and in accordance with FRS102 SORP.

The financial statements were approved by the board of Trustees on _____ and signed on their behalf by:

Alan Evans - Chair

David Marston - Treasurer

Date

Date

Basis of Preparation

Basis of Accounting

These accounts have been prepared under the historical cost convention with items recognised at cost or transaction value unless otherwise stated in the relevant note(s) to these accounts.

The accounts have been prepared in accordance with:

- the Statement of Recommended Practice: 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) issued on 16 July 2014
- the Financial Reporting Standard applicable in the United Kingdom and Republic of Ireland (FRS 102)
- the Charities Act 2011

The Charity constitutes a public benefit entity as defined by FRS 102.

Going Concern

The accounts are prepared on a going concern basis.

Change of Accounting Policy and Accounting Estimates

The accounts present a true and fair view and no changes have been made to the accounting policies adopted. No changes to accounting estimates have occurred in the reporting period (3.46 FRS102 SORP).

Material Prior Year Errors

No material prior year error has been identified in the reporting period (3.47 FRS102 SORP).

Accounting Policies - Assets

Fixed Assets for use by Charity

These are capitalised if they can be used for more than one year, and cost at least £250. They are valued at cost and depreciated on a 20% reducing balance basis.

Investments

Fixed asset investments in quoted shares, traded bonds and similar investments are valued at initially at cost and subsequently at fair value (their market value) at the year end. The same treatment is applied to unlisted investments unless fair value cannot be measured reliably in which case it is measured at cost less impairment. Investments held for resale or pending their sale and cash and cash equivalents with a maturity date of less than 1 year are treated as current asset investments.

Stocks and Work In Progress

Stocks held for sale as part of non-charitable trade are measured at the lower of cost or net realisable value.

Goods or services provided as part of a charitable activity are measured at net realisable value based on the service potential provided by items of stock.

Work in progress is valued at cost less any foreseeable loss that is likely to occur on the contract.

Debtors

Debtors (including trade debtors and loans receivable) are measured on initial recognition at settlement amount after any trade discounts or amount advanced by the charity. Subsequently, they are measured at the cash or other consideration expected to be received.

Income from interest, royalties and dividends

This is included in the accounts when receipt is probable and the amount receivable can be measured reliably.

Accounting Policies - Fund Accounting

Unrestricted funds are funds which are available for use at the discretion of the trustees in furtherance of the general objectives of the Charity.

Designated funds are unrestricted funds that are resources set aside for specific purposes at the discretion of the Trustees.

Restricted funds are funds which can only be used for particular restricted purposes within the objects of the Charity. Restrictions are normally specified by the donor.

Accounting Policies - Income**Recognition of income**

These are included in the Statement of Financial Activities (SoFA) when:

- the charity becomes entitled to the resources
- it is more likely than not that the trustees will receive the resources
- the monetary value can be measured with sufficient reliability

Offsetting

There has been no offsetting of assets and liabilities, or income and expenses, unless required or permitted by the FRS 102 SORP or FRS 102.

Grants and Donations

Grants and donations are only included in the SoFA when the general income recognition criteria are met (5.10 to 5.12 FRS102 SORP).

In the case of performance related grants, income must only be recognised to the extent that the charity has provided the specified goods or services as entitlement to the grant only occurs when the performance related conditions are met (5.16 FRS 102 SORP).

Legacies

Legacies are included in the SoFA when receipt is probable, that is, when there has been grant of probate, the executors have established that there are sufficient assets in the estate and any conditions attached to the legacy are either within the control of the charity or have been met.

Tax reclaims on donations and gifts

Gift Aid receivable is included in income when there is a valid declaration from the donor. Any Gift Aid amount recovered on a donation is considered to be part of that gift and is treated as an addition to the same fund as the initial donation unless the donor or the terms of the appeal have specified otherwise.

Contractual Income and Performance Related Grants

This is only included in the SoFA once the charity has provided the related goods or services or met the performance related conditions.

Donated Goods, Services and Facilities

Donated goods, services and facilities are measured at fair value (the amount for which the asset could be exchanged) unless impractical to do so.

Volunteer Help

The value of any voluntary help received is not included in the accounts but is described in the trustees' annual report.

Income from interest, royalties and dividends

This is included in the accounts when receipt is probable and the amount receivable can be measured reliably.

Accounting Policies - Expenditure and Liabilities**Raising Funds**

Cost of raising funds comprise those costs associated with attracting voluntary income.

Charitable Activities

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

Liability Recognition

Liabilities are recognised where it is more likely than not that there is a legal or constructive obligation committing the charity to pay out resources and the amount of the obligation can be measured with reasonable certainty.

Governance and Support Costs

Support costs have been allocated between governance costs and other support. Governance costs comprise all costs involving public accountability of the charity and its compliance with regulation and good practice.

Grants

Where the Charity gives a grant with conditions for its payment being a specific level of service or output to be provided, such grants are only recognised in the SoFA once the recipient of the grant has provided the specified service or output.

Where there are no conditions attaching to the grant that enables the donor charity to realistically avoid the commitment, a liability for the full funding obligation must be recognised.

Provisions for Liabilities

A liability is measured on recognition at its historical cost and then subsequently measured at the best estimate of the amount required to settle the obligation at the reporting date.

Basic Financial Instruments

The charity accounts for basic financial instruments on initial recognition as per paragraph 10.7 FRS102 SORP. Subsequent measurement is as per paragraphs 11.17 to 11.19, FRS102 SORP.

NOTES TO THE ACCOUNTS FOR THE YEAR ENDED 31ST MARCH 2024

Notes	2024			2023
	Unrestricted £	Restricted £	Total £	Total £
1 Income from Donations and Legacies				
General Donations	23,761		23,761	8,893
Gift Aid Reclaim	1,627		1,627	346
Members' Contributions	4,995		4,995	3,924
Total Income from Donations and Legacies	30,383	-	30,383	13,163
2 Income from Charitable Activities				
◦ Café Sales				
Helmsley Café	1,944		1,944	505
Kirkby Café	6,369		6,369	5,483
Norton Café	34,997		34,997	28,536
Pickering Café	5,019		5,019	6,001
Total Café Sales	48,329	-	48,329	40,525
◦ Income from Other Charitable Activities				
Brelms Trust	-	5,000	5,000	-
Garfield Weston Foundation	-	14,100	14,100	20,000
Jack Brunton Charitable Trust	-	-	-	2,000
Localgiving Grant	-	-	-	500
Malton and Norton Lions	-	-	-	600
National Lottery 2023-24	-	20,000	20,000	-
National Lottery Community Fund	-	64,183	64,183	61,511
National Lottery Green Guru	-	-	-	9,152
National Lottery HHH	-	4,200	4,200	-
NHS Scarborough and Ryedale CCG	10,509	-	10,509	10,509
Noble Charitable Trust	-	-	-	1,000
Norton Town Council	-	-	-	1,250
NYC - Community Collaborator	-	11,250	11,250	-
NYC - Land to Plate	-	20,800	20,800	-
NYC - Other Grants	-	-	-	17,450
NYC - Resource Centre	21,360	-	21,360	17,487
Other Charitable Grants	1,350	-	1,350	(5,800)
Pickering Town Council	-	2,500	2,500	2,000
Ryedale District Council	-	1,120	1,120	1,120
SHIC - Carers Plus	-	5,000	5,000	-
Sundry Income	212	-	212	957
The Kirkbymoorside Foundation	-	3,099	3,099	2,764
Two Ridings Community Foundation	-	-	-	2,000
Two Ridings - Cost of Living	6,000	-	6,000	-
Two Ridings - Step Change	-	10,000	10,000	-
Total Income from Charitable Activities	87,760	161,252	249,012	225,550

	2024			2023
	Unrestricted £	Restricted £	Total £	Total £
3 Income from Trading Activities				
Fundraising Events	3,676		3,676	2,324
Room Rental	2,185		2,185	6,513
Total Income from Trading Activities	5,861	-	5,861	8,837
4 Expenditure on Fundraising Costs				
Fundraising Fees	490	-	490	-
Other Fundraising Costs	73	168	241	102
Total Expenditure on Fundraising Costs	563	168	731	102
5 Expenditure on Charitable Activities				
◦ Café - Cost of Sales				
Kirkby Café	-	-	-	45
Norton Café	15,749	2,008	17,757	11,301
Pickering Café	-	-	-	111
Rural Cafés	-	-	-	16
Total Café Sales	15,749	2,008	17,757	11,473
◦ Other Direct Expenditure				
Bank and Card Machine Charges	118	-	118	-
Cafe Equipment	994	1,237	2,231	1,039
Depreciation	1,464		1,464	1,400
Member Activities and Christmas Party	870	2,247	3,117	8,148
Other Staff Costs	-	-	-	4,560
Rents	5,535	13,155	18,690	18,085
Repairs and Refurbishment	343	752	1,095	4,784
Service Delivery by Partners	-	834	834	10,000
Sundry	60	-	60	187
Training and CRB Checks - Staff & Volunteers	356	1,143	1,499	1,617
Travel and Subsistence	1,488	5,539	7,027	3,520
Utilities	-	6,865	6,865	4,461
Wages and Salaries	83,830	108,464	192,294	132,490
Total Expenditure on Charitable Activities	110,807	142,244	253,051	201,764
6 Expenditure on Support and Governance Costs				
Accountancy - Accounts and IE Report	985	-	985	900
Insurance	2,281	-	2,281	1,666
Office Costs	3,983	2,719	6,702	4,924
Professional Fees	1,865	-	1,865	417
Total Expenditure on Support and Governance Costs	9,114	2,719	11,833	7,907

NOTES TO THE ACCOUNTS FOR THE YEAR ENDED 31ST MARCH 2024

Notes	2024			2023
	Unrestricted £	Restricted £	Total £	Total £
7 Expenditure on Wages and Salaries				
Direct Wages	76,742	99,294	176,036	126,099
Employer Pension Contributions	3,349	4,332	7,681	5,298
Employer National Insurance	2,379	3,078	5,457	1,093
Redundancy Payments	1,360	1,760	3,120	-
Total Expenditure on Wages and Salaries	83,830	108,464	192,294	132,490

Pension Scheme Details

The Charity operates a defined contribution pension scheme which commenced in November 2016. The pension charge for the year represents contributions payable by the Charity to the scheme and amounted to £7,681 (2023 : £5,298). There were no contributions outstanding at the end of the year.

Number of Employees

The Charity employed an average of 12 employees in the year (2023 : 12). The Charity made two employees redundant in the period (2023 : Nil)

High Remuneration

No employee received remuneration in excess of £60,000 (2023 : Nil).

8 Trustee Expenses and Related Party Transactions

No trustee received a remuneration for services rendered. No trustee, or anyone connected with a trustee, has a material interest in any of the Charity's transactions.

Trustees are only reimbursed for travel and legitimate expenses incurred on behalf of the Charity.

There were no related party transactions in the year.

9 Fixed Assets

	Freehold Property	Equipment	Total
	£	£	£
Cost			
As at 1st April 2023	-	5,428	5,428
Additions	207,503	-	207,503
As at 31st March 2024	207,503	5,428	212,931
Depreciation			
As at 1st April 2023	-	4,333	4,333
Charge for the Period	1,245	219	1,464
As at 31st March 2024	1,245	4,552	5,797
Net Book Value			
As at 1st April 2023	-	1,095	1,095
As at 31st March 2024	206,258	876	207,134

Depreciation is charged on a 20% per annum reducing balance basis on all equipment. Buildings are depreciated at 1% per annum on a straight line basis. Land is not depreciated.

10 Debtors

	2024 £	2023 £
Accrued Income	-	2,309
Prepayments	-	565
Trade Debtors	5,100	182
Total Debtors	5,100	3,056

11 Cash at Bank and In Hand

	2024 £	2023 £
Barclays Bank	10,762	100,537
CAF Bank	125,192	239,295
Total Cash at Bank and In Hand	135,954	339,832

12 Creditors: amounts falling due within one year

	2024 £	2023 £
Accruals	3,691	3,605
Deferred Income - Performance Related Grants	38,949	60,242
Trade Creditors	1,688	1,443
Total Creditors: amounts falling due within one year	44,328	65,290

13 Breakdown of Funds - Current Year 2024

	B/Fwd	Income	Expenditure	Transfers	C/Fwd
	£	£	£	£	£
Restricted					
Brelms Trust		5,000	3,334		1,666
Garfield Weston Foundation	4,211	14,100	18,282		29
Helmsley Freemasons	1,250				1,250
Jack Brunton Charitable Trust	950		950		-
Localgiving Green Guru Project	500				500
National Lottery 2023/24		20,000	10,801		9,199
National Lottery Community Fund (2024)		57,808	57,808		-
National Lottery - HHH		4,200	2,709		1,491
National Lottery - Uplift		6,375	6,375		-
Noble Charitable Trust	411		411		-
Norton Town Council	646		620		26
NYC Community Collaborator	1,076	11,250	12,326		-
NYC Healthy Living	927	20,800	20,536		1,191
Pickering Town Council	896	2,500	2,195		1,201
RDC Warm and Well	210	1,120	210		1,120
SHIC Carers Plus		5,000	3,726		1,274
The Kirkbymoorside Foundation	2,190	3,099	3,053		2,236
Two Ridings - Cost of Living Tokens	2,000	-	1,795		205
Two Ridings Step Change		10,000			10,000
Total Restricted	15,267	161,252	145,131	-	31,388
Unrestricted	41,426	129,530	119,239	(15,503)	36,214
Designated	222,000	-	1,245	15,503	236,258
2024 Total Funds	278,693	290,782	265,615	-	303,860

14 Breakdown of Funds - Prior Year 2023

	B/Fwd	Income	Expenditure	Transfers	C/Fwd
	£	£	£	£	£
Restricted					
Garfield Weston Foundation	9,966	20,000	25,755		4,211
George Moore Foundation		1,000	1,000		-
Helmsley Freemasons		1,250			1,250
Jack Brunton Charitable Trust		2,000	1,050		950
Kirkby Town Council	1,026		1,026		-
Lloyds Bank	240		240		-
Localgiving Green Guru Project		500			500
Malton and Norton Lions		600	600		-
National Lottery Community Fund (2022)	19,892	38,214	58,106		-
National Lottery Community Fund (2023)		19,672	19,672		-
National Lottery Green Guru Project		9,152	9,152		-
Noble Charitable Trust		1,000	589		411
Norton Town Council		1,250	604		646
NYC Community Collaborator		3,750	2,674		1,076
NYC Food for the Future	2,609		2,609		-
NYC Healthy Living Land to Plate		12,700	11,773		927
NYC Suicide Prevention Fund	4,600		4,600		-
Pickering Town Council	789		789		-
Pickering Town Council (2022 Grant)		2,000	1,104		896
RDC Satellite Hubs	2,500		2,500		-
RDC Warm and Well		1,120	910		210
The Kirkbymoorside Foundation		2,764	574		2,190
Two Ridings - Cost of Living Tokens		2,000			2,000
Two Ridings Meals Fund	728		728		-
Two Ridings re. Arquiva	700		700		-
Total Restricted	43,050	118,972	146,755	-	15,267
Unrestricted	406	94,413	53,393	-	41,426
Designated	222,000	-	-	-	222,000
2023 Total Funds	265,456	213,385	200,148	-	278,693

15 Description of Designated Funds

The designated fund has been set aside to cover the following:

- A winding down provision including redundancies of £30,000
- A building reserve of £206,258

16 Description of Restricted Funds

The restricted funds are to be used for the following purposes:

Donor	Restricted Use
Brelms Trust	
Garfield Weston Foundation	Core Funding
George Moore Foundation	Supporting the "Green Guru" project at the allotments and costs of the "Green Guru" worker.
Helmsley Freemasons	Men in sheds costs and materials.
Jack Brunton Charitable Trust	Supporting staffing costs for "Wellbeing Warriors" across Ryedale
Kirkby Town Council	Kirkbymoorside Hub.
Lloyds Bank	Kitchen support.
Localgiving Green Guru Project	Supporting sustainability through allotments and recycling.
Malton and Norton Lions	Supporting costs of the Green Guru worker and horticultural project
National Lottery Community Fund (2022)	Expansion and continuation of services
National Lottery Community Fund (2023)	Expansion and continuation of services
National Lottery Green Guru Project	Allotments and recycling project
National Lottery - HHH	Handbags, hammers and horticulture - to promote allotments and activities.
Noble Charitable Trust	Out of hours support.
Norton Town Council	Out of hours group.
NYC Community Collaborator	Supporting users living with diabetes, anxiety, depression and asthma
NYC Food for the Future	Purchases for healthy eating for members
NYC Healthy Living Land to Plate	Promoting healthy living and encouraging users to grow their own food
NYC Suicide Prevention Fund	Support worker costs
Pickering Town Council	For the Pickering Hub
Pickering Town Council (2022 Grant)	For the Pickering Hub
RDC Satellite Hubs	Rural rents
RDC Warm and Well	Free homemade meals and drinks over winter for those in need due to the rise of the cost of living
SHIC Carers Plus (2023)	To develop stronger and less isolated communities through activities.
The Kirkbymoorside Foundation	Funding for two rotovators
Two Ridings - Arquiva	Salaries re. TV mask advice
Two Ridings - Cost of Living Tokens	Providing hot meals to those struggling due to the financial crisis
Two Ridings - Meals Fund	Kitchen activities for members
Two Ridings - Step Change	Supporting kitchen and reporting services