

Hart Gables CIO

Unaudited Financial Statements

31 March 2020

S J ACCOUNTING SERVICES (NE) LTD

Newtown Community Resource Centre
Durham Road
Stockton on Tees
TS19 0DE

Hart Gables CIO

Financial Statements

Year ended 31 March 2020

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Hart Gables CIO

Trustees' Annual Report

Year ended 31 March 2020

The trustees present their report and the unaudited financial statements of the charity for the year ended 31 March 2020.

Reference and administrative details

Registered charity name	Hart Gables CIO
Charity registration number	1179075
Principal office	The Innovation Hub Newtown Community Resource Centre Durham Road Stockton on Tees TS19 0DE

The trustees

D Langley
T Herrington
D Gibson
L Kennedy
P Neal

Independent examiner	SJ Accounting Services (NE) Ltd Newtown Community Resource Centre Durham Road Stockton on Tees TS19 0DE
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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 2020

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

Hart Gables CIO

Trustees' Annual Report *(continued)*

Year ended 31 March 2020

Achievements and performance

April 19 to March 2020.

52 people have accessed one to one support in this time frame.

29 training sessions have been delivered in this time frame to various organisations, some include; Barchester Billingham Grange Independent Hospital, KP Snacks and Foundation Redcar.

850 delegates have taken part in the training.

"I came out of that session feeling more educated than I ever have been before on Gender Identities. The whole session was inspiring.

The training was thought provoking, educational and what really made it was the facilitators (who were very engaging) bringing their own personal experiences into what was being discussed."

Nikki, Sunderland University

Around 40 sessions of Cloud 9 have been delivered in Middlesbrough within this time scale, averaging around 20 people per session. (We estimate that 80 different individuals have accessed the Cloud 9 group between these times)

The youngest member of Cloud 9 is 22 and the oldest member is 74, just under half of the group are people of colour, over 20% live with a disability, under half are seeking asylum or are refugees, over 80% have low income, around the same amount are unemployed and 100% are suffering from, or have suffered from poor mental health.

35 sessions of Born to Be Stockton have been delivered in Stockton within this time scale, averaging around 6 young people per session.

We estimate that 15 different individuals have accessed Born to Be Stockton between those times)

37 sessions of Born to Be Hartlepool have been delivered in Hartlepool within this time scale, averaging around 15 to 20 young people per session.

We estimate that 40 different individuals have accessed Born to Be Hartlepool between those times)

In this time frame, a staff member has worked with 28 people who are seeking asylum, and have attended 2 tribunals to give evidence

The team have delivered 4 forum sessions within this time frame, 102 people have attended these sessions with a total of 48 forum members attending sessions and taking part in driving actions forward.

Some actions taken forward from the meetings between this time frame include;

- The creation of a multiagency poster that highlighted domestic abuse can happen in all kinds of relationships including LGBT+ relationships was developed.
- A toilet was made available for trans+ people to use in Middleton Grange Shopping Centre to ensure they felt safe when accessing public toilets, this piece of work was developed by Hart Gables and forum member Middleton grange shopping centre in Hartlepool.
- A staff member attended an event with Foundation Redcar and gave a talk about domestic abuse in LGBT+ relationships.
- Action development workers supported forum members with LGBT+ inclusion policies and transgender policy guidance.

Hart Gables CIO

Trustees' Annual Report *(continued)*

Year ended 31 March 2020

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 surplus of £11,830. The reserves stand at £73,612, £50,980 being unrestricted funds with free reserves of £50,651.

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 4th November 2020 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 2020

report to the trustees on my examination of the financial statements of Hart Gables CIO ('the charity') for the year ended 31 March 2020.

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

Newtown Community Resource Centre
Durham Road
Stockton on Tees
TS19 0DE

Hart Gables CIO

Statement of Financial Activities

Year ended 31 March 2020

		Year to 31 Mar 20			Period from 2 Aug 18 to 31 Mar 19
	Note	Unrestricted funds £	Restricted funds £	Total funds £	Total funds £
Income and endowments					
Donations and legacies	4	12,310	139,030	151,340	147,592
Charitable activities	5	3,000	–	3,000	14,049
Total income		<u>15,310</u>	<u>139,030</u>	<u>154,340</u>	<u>161,641</u>
Expenditure					
Expenditure on charitable activities	6,7	13,491	129,019	142,510	99,859
Total expenditure		<u>13,491</u>	<u>129,019</u>	<u>142,510</u>	<u>99,859</u>
Net income		<u>1,819</u>	<u>10,011</u>	<u>11,830</u>	<u>61,782</u>
Transfers between funds		17,826	(17,826)	–	–
Net movement in funds		<u>19,645</u>	<u>(7,815)</u>	<u>11,830</u>	<u>61,782</u>
Reconciliation of funds					
Total funds brought forward		31,335	30,448	61,783	–
Total funds carried forward		<u>50,980</u>	<u>22,632</u>	<u>73,612</u>	<u>61,783</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 8 to 17 form part of these financial statements.

Hart Gables CIO

Statement of Financial Position

31 March 2020

	Note	2020 £	2019 £
Fixed assets			
Tangible fixed assets	11	329	—
Current assets			
Debtors	12	—	13,524
Cash at bank and in hand		75,708	49,132
		<u>75,708</u>	<u>62,656</u>
Creditors: amounts falling due within one year	13	<u>2,425</u>	<u>873</u>
Net current assets		<u>73,283</u>	<u>61,783</u>
Total assets less current liabilities		<u>73,612</u>	<u>61,783</u>
Net assets		<u>73,612</u>	<u>61,783</u>
Funds of the charity			
Restricted funds		22,632	30,448
Unrestricted funds		<u>50,980</u>	<u>31,335</u>
Total charity funds	15	<u>73,612</u>	<u>61,783</u>

These financial statements were approved by the board of trustees and authorised for issue on 4th November 2020, and are signed on behalf of the board by:

T Herrington
Trustee

The notes on pages 8 to 17 form part of these financial statements.

Hart Gables CIO

Notes to the Financial Statements

Year ended 31 March 2020

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.

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.

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.

Hart Gables CIO

Notes to the Financial Statements *(continued)*

Year ended 31 March 2020

3. Accounting policies *(continued)*

Financial instruments *(continued)*

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 Funds £	Restricted Funds £	Total Funds 2020 £
Donations			
Donations	1,439	—	1,439
Transferred from Hart Gables unincorporated charity	—	—	—
Transferred from Hart Gables unincorporated charity	—	—	—

Hart Gables CIO

Notes to the Financial Statements *(continued)*

Year ended 31 March 2020

4. Donations and legacies *(continued)*

	Unrestricted Funds £	Restricted Funds £	Total Funds 2020 £
Grants			
Tudor Trust	–	32,000	32,000
National Lottery	–	70,251	70,251
Children In Need	–	4,270	4,270
People's Health Trust	–	–	–
Clinical Commissioning Group	–	–	–
Awards For All	–	–	–
Mary Thompson	–	300	300
MBC Stronger Communities	–	–	–
Henry Smith	–	31,800	31,800
HBC Youth Activity Funding	–	250	250
Key Funding	–	159	159
LGBT Advance Income	10,871	–	10,871
	<u>12,310</u>	<u>139,030</u>	<u>151,340</u>
	Unrestricted Funds £	Restricted Funds £	Total Funds 2019 £
Donations			
Donations	857	–	857
Transferred from Hart Gables unincorporated charity	19,106	–	19,106
Transferred from Hart Gables unincorporated charity	–	37,749	37,749
Grants			
Tudor Trust	–	32,000	32,000
National Lottery	–	17,445	17,445
Children In Need	–	5,878	5,878
People's Health Trust	–	2,140	2,140
Clinical Commissioning Group	–	20,286	20,286
Awards For All	–	9,946	9,946
Mary Thompson	–	340	340
MBC Stronger Communities	–	1,845	1,845
Henry Smith	–	–	–
HBC Youth Activity Funding	–	–	–
Key Funding	–	–	–
LGBT Advance Income	–	–	–
	<u>19,963</u>	<u>127,629</u>	<u>147,592</u>

Hart Gables CIO

Notes to the Financial Statements *(continued)*

Year ended 31 March 2020

5. Charitable activities

	Unrestricted Funds £	Total Funds 2020 £	Unrestricted Funds £	Total Funds 2019 £
Other income from charitable activities type 1	3,000	3,000	14,049	14,049

6. Expenditure on charitable activities by fund type

	Unrestricted Funds £	Restricted Funds £	Total Funds 2020 £
Activity type 1	13,170	123,571	136,739
Support costs	321	5,448	5,771
	<u>13,491</u>	<u>129,019</u>	<u>142,510</u>

	Unrestricted Funds £	Restricted Funds £	Total Funds 2019 £
Activity type 1	1,581	94,406	95,988
Support costs	1,096	2,775	3,871
	<u>2,677</u>	<u>97,181</u>	<u>99,859</u>

7. Expenditure on charitable activities by activity type

	Activities undertaken directly £	Support costs £	Total funds 2020 £	Total fund 2019 £
Activity type 1	136,739	–	136,739	95,988
Governance costs	–	5,771	5,771	3,871
	<u>136,739</u>	<u>5,771</u>	<u>142,510</u>	<u>99,859</u>

8. Independent examination fees

	Year to 31 Mar 20 £	Period from 2 Aug 18 to 31 Mar 19 £
Fees payable to the independent examiner for: Independent examination of the financial statements	575	575

Hart Gables CIO

Notes to the Financial Statements *(continued)*

Year ended 31 March 2020

9. Staff costs

The total staff costs and employee benefits for the reporting period are analysed as follows:

	Year to 31 Mar 20	Period from 2 Aug 18 to 31 Mar 19
	£	£
Wages and salaries	99,970	69,192
Social security costs	8,302	5,081
Employer contributions to pension plans	2,177	1,254
	<u>110,449</u>	<u>75,527</u>

The average head count of employees during the year was Nil (2019: 6).

No employee received employee benefits of more than £60,000 during the year (2019: Nil).

10. Trustee remuneration and expenses

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

11. Tangible fixed assets

	Equipment £
Cost	
At 1 April 2019	—
Additions	329
At 31 March 2020	<u>329</u>
Depreciation	
At 1 April 2019 and 31 March 2020	—
Carrying amount	
At 31 March 2020	<u>329</u>
At 31 March 2019	<u>—</u>

12. Debtors

	2020 £	2019 £
Other debtors	—	13,524
	<u>—</u>	<u>13,524</u>

Hart Gables CIO

Notes to the Financial Statements *(continued)*

Year ended 31 March 2020

13. Creditors: amounts falling due within one year

	2020 £	2019 £
Trade creditors	1,877	298
Accruals and deferred income	575	575
Other creditors - desc in a/cs	(27)	—
	<u>2,425</u>	<u>873</u>

14. 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 £2,177 (2019: £1,254).

15. Analysis of charitable funds

Unrestricted funds

	At 1 April 2019 £	Income £	Expenditure £	Transfers £	At 31 March 20 20 £
General funds	<u>31,335</u>	<u>15,310</u>	<u>(13,491)</u>	<u>17,826</u>	<u>50,980</u>

	At 2 August 201 8 £	Income £	Expenditure £	Transfers £	At 31 March 20 19 £
General funds	<u>—</u>	<u>34,012</u>	<u>(2,677)</u>	<u>—</u>	<u>31,335</u>

Hart Gables CIO

Notes to the Financial Statements *(continued)*

Year ended 31 March 2020

15. Analysis of charitable funds *(continued)*

Restricted funds

	At 1 April 2019	Income	Expenditure	Transfers	At 31 March 2020
	£	£	£	£	£
Tudor Trust	16,142	32,000	(31,033)	(289)	16,820
National Lottery	6,064	70,251	(56,840)	(13,499)	5,976
Children In Need	840	4,270	(2,377)	(2,733)	–
Awards For All	5,678	–	(4,520)	(1,159)	(1)
Mary Thompson	(159)	300	(783)	–	(642)
MBC Stronger Communities	1,845	–	(1,698)	(147)	–
MVDA Community Conversations	38	–	(38)	–	–
HBC Youth Activity Funding	–	250	(71)	–	179
Key Funding	–	159	(159)	–	–
Henry Smith	–	31,800	(31,500)	–	300
	<u>30,448</u>	<u>139,030</u>	<u>(129,019)</u>	<u>(17,827)</u>	<u>22,632</u>

	At 2 August 2018	Income	Expenditure	Transfers	At 31 March 2019
	£	£	£	£	£
Tudor Trust	–	32,000	(15,858)	–	16,142
Big Lottery	–	36,072	(36,072)	–	–
National Lottery	–	17,445	(11,381)	–	6,064
Children In Need	–	6,635	(5,795)	–	840
People's Health Trust	–	2,221	(2,221)	–	–
Clinical Commissioning Group	–	18,599	(18,599)	–	–
Awards For All	–	9,946	(4,268)	–	5,678
Mary Thompson	–	340	(499)	–	(159)
MBC Stronger Communities	–	1,845	–	–	1,845
General Health & Wellbeing	–	2,153	(2,153)	–	–
MVDA Community Conversations	–	106	(68)	–	38
MVDA Older LGBT	–	267	(267)	–	–
HBC Youth Activity Funding	–	–	–	–	–
Key Funding	–	–	–	–	–
Henry Smith	–	–	–	–	–
	<u>–</u>	<u>127,629</u>	<u>(97,181)</u>	<u>–</u>	<u>30,448</u>

Hart Gables CIO

Notes to the Financial Statements *(continued)*

Year ended 31 March 2020

16. Analysis of net assets between funds

	Unrestricted Funds £	Restricted Funds £	Total Funds 2020 £
Tangible fixed assets	329	—	329
Current assets	50,651	22,632	73,283
Net assets	<u>50,980</u>	<u>22,632</u>	<u>73,612</u>

	Unrestricted Funds £	Restricted Funds £	Total Funds 2019 £
Tangible fixed assets	—	—	—
Current assets	31,335	30,448	61,783
Net assets	<u>31,335</u>	<u>30,448</u>	<u>61,783</u>