

Hart Gables CIO

Unaudited Financial Statements

31 March 2019

S J ACCOUNTING SERVICES (NE) LTD

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

Hart Gables CIO

Financial Statements

Period from 2 August 2018 to 31 March 2019

	Page
Trustees' annual report	1
Independent examiner's report to the trustees	5
Statement of financial activities	6
Statement of financial position	7
Notes to the financial statements	8

Hart Gables CIO

Trustees' Annual Report

Period from 2 August 2018 to 31 March 2019

The trustees present their report and the unaudited financial statements of the charity for the period ended 31 March 2019.

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
-----------------------------	---

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)*

Period from 2 August 2018 to 31 March 2019

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)*

Period from 2 August 2018 to 31 March 2019

Achievements and performance

The 3-year National Lottery Community Fund project ended in February 2019.

1170 people have accessed the service (not including young people) and 126 partners/organisations are referring into Hart Gables and/or are active members of the LGBT Tees Valley Forum.

Feedback evidences a positive change with regards to the quality of the referrals made ensuring people are referred to appropriate support.

373 service users have accessed services for a period of time whereby we have been in a position to evidence journey travelled. To date these 373 people have shown signs of progression.

In total 135 people have taken part in personal development plans and to date have been supported to reduce their involvement in risky behaviours.

398 young people thus far have improved self-esteem that reduces specific behaviors. To measure PDP's, self-reporting, observations, log in sheets, well-being scales, star recovery and written testimonials are used.

HG developed a business plan and streamlined services to both meet the needs of beneficiaries and ensure the organisation was able to operate at a strategic level. The lessons learnt from the below incident have been invaluable, enabling the organisation to grow.

The award-winning work delivered by the team & funded The National Lottery Fund has been praised by the North East Equality Awards & The North East Charity Awards.

The 12-month CCG VCSE Health Initiatives 2018/19 funding ended in March 2019

90 Young LGBT engaged with support services within Hart Gables

72 Young LGBT people evidenced improved resilience to minimise the impact of poor mental health

72 Young LGBT people self-report improvements with their emotional wellbeing Other achievements include;

- Development of LGBT Home Free: The launch of a new resource created by and for LGBT+ people who are seeking asylum in Middlesbrough.

Made possible through Middlesbrough Council's Stronger Communities Grant, this resource and its launch event will raise awareness about the lived experience of local LGBT+ people seeking asylum, and foster understanding across communities.

'When you come to claim asylum as a gay person, you need information...' (H, 33, Country of Origin Albania)

LGBT Advance Training and Consultancy

LGBT Advance is the Hart Gables fund raising project set up in July 2018.- Trained 610 delegates since July 2018

Funding Achievements

LGBT Tees Valley Forum - National Lottery Community Fund

Tudor Trust - Core Costs

Henry Smith - Core Costs

Middlesbrough Council - Stronger Community Funds

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 £61,782. The reserves stand at £61,782, £31,335 being unrestricted funds with free reserves of £31,335.

Hart Gables CIO

Trustees' Annual Report *(continued)*

Period from 2 August 2018 to 31 March 2019

The trustees' annual report was approved on 26th July 2019 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

Period from 2 August 2018 to 31 March 2019

I report to the trustees on my examination of the financial statements of Hart Gables CIO ('the charity') for the period ended 31 March 2019.

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

Period from 2 August 2018 to 31 March 2019

	Note	Period from 2 Aug 18 to 31 Mar 19		
		Unrestricted funds £	Restricted funds £	Total funds £
Income and endowments				
Donations and legacies	4	19,963	127,629	147,592
Charitable activities	5	14,049	—	14,049
Total income		<u>34,012</u>	<u>127,629</u>	<u>161,641</u>
Expenditure				
Expenditure on charitable activities	6,7	2,677	97,181	99,859
Total expenditure		<u>2,677</u>	<u>97,181</u>	<u>99,859</u>
Net income and net movement in funds		<u>31,335</u>	<u>30,448</u>	<u>61,782</u>
Reconciliation of funds				
Total funds brought forward		—	—	—
Total funds carried forward		<u>31,335</u>	<u>30,448</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 13 form part of these financial statements.

Hart Gables CIO

Statement of Financial Position

31 March 2019

	Note	31 Mar 19 £
Current assets		
Debtors	11	13,524
Cash at bank and in hand		<u>49,132</u>
		62,656
Creditors: amounts falling due within one year	12	<u>873</u>
Net current assets		<u>61,783</u>
Total assets less current liabilities		<u>61,783</u>
Net assets		<u><u>61,783</u></u>
Funds of the charity		
Restricted funds		30,448
Unrestricted funds		<u>31,335</u>
Total charity funds	14	<u><u>61,783</u></u>

These financial statements were approved by the board of trustees and authorised for issue on 26th July 2019, and are signed on behalf of the board by:

T Herrington
Trustee

The notes on pages 8 to 13 form part of these financial statements.

Hart Gables CIO

Notes to the Financial Statements

Period from 2 August 2018 to 31 March 2019

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.

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.

3. Accounting policies *(continued)*

Financial instruments *(continued)*

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.

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.

Hart Gables CIO

Notes to the Financial Statements *(continued)*

Period from 2 August 2018 to 31 March 2019

4. Donations and legacies

	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
Big Lottery 2	–	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
	<u>19,963</u>	<u>127,629</u>	<u>147,592</u>

5. Charitable activities

	Unrestricted Funds £	Total Funds 2019 £
Other income from charitable activities type 1	<u>14,049</u>	<u>14,049</u>

6. Expenditure on charitable activities by fund type

	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 2019 £
Activity type 1	95,988	–	95,988
Governance costs	–	3,871	3,871
	<u>95,988</u>	<u>3,871</u>	<u>99,859</u>

Hart Gables CIO

Notes to the Financial Statements *(continued)*

Period from 2 August 2018 to 31 March 2019

8. Independent examination fees

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

9. Staff costs

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

	Period from 2 Aug 18 to 31 Mar 19 £
Wages and salaries	69,192
Social security costs	5,081
Employer contributions to pension plans	1,254
	<u>75,527</u>

The average head count of employees during the period was 6.

No employee received employee benefits of more than £60,000 during the year (2018: 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. Debtors

	31 Mar 19 £
Other debtors	<u>13,524</u>

12. Creditors: amounts falling due within one year

	31 Mar 19 £
Trade creditors	298
Accruals and deferred income	575
	<u>873</u>

13. 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 £1,254.

Hart Gables CIO

Notes to the Financial Statements *(continued)*

Period from 2 August 2018 to 31 March 2019

14. Analysis of charitable funds

Unrestricted funds

	At 2 August 2018	Income	Expenditure	At 31 March 2019
	£	£	£	£
General funds	—	34,012	(2,677)	31,335

Restricted funds

	At 2 August 2018	Income	Expenditure	At 31 March 2019
	£	£	£	£
Tudor Trust	—	32,000	(15,858)	16,142
Big Lottery	—	36,072	(36,072)	—
Big Lottery 2	—	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)	—
	—	127,629	(97,181)	30,448

15. Analysis of net assets between funds

	Unrestricted Funds	Restricted Funds	Total Funds 2019
	£	£	£
Current assets	31,335	30,448	61,783