

**Yatton House Society**

**Charity Number 511721**

**Financial Statements for the  
Year Ended 31st March 2023**

Draycott & Kirk LLP  
Chartered Accountants  
Cleveland House  
92 Westgate  
Guisborough  
Cleveland  
TS14 6AP

## **Independent Examiner's Report to the Trustees of Yatton House Society**

I report on the accounts of the charity for the year ended 31 March 2023 which are set out on pages 2 to 5

### **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(2) 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;
- follow the procedures laid down in the general Directions given by the Charity Commission under section 145(5)(b) of the 2011 Act; and
- state whether particular matters have come to my attention.

### **Basis of 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; and
  - to prepare accounts which accord with the accounting records and comply with the accounting requirements of the 2011 Acthave 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.

*R D Kirk*

*Chartered Accountant*

*Draycott & Kirk LLP  
Cleveland House  
92 Westgate  
Guisborough  
TS14 6AP*

*Date*

**Yatton House Society (Charity Number 511721)**  
**Statement of Financial Activities**  
**Year End 31 March 2023**

	<u>Note</u>	<u>Unrestricted funds</u>	<u>Restricted funds</u>	<u>2023</u>	<u>2022</u>
<b><u>Incoming resources</u></b>					
Fees		149,014	-	149,014	116,336
Donations/legacies/grants		8,612	48,966	57,578	42,740
Fundraising		4,435	-	4,435	491
Interest		534	-	534	81
Enterprise income		2,818	-	2,818	5,244
Gift Aid		-	1,600	1,600	-
<b><u>TOTAL INCOMING RESOURCES</u></b>		<u>165,413</u>	<u>50,566</u>	<u>215,979</u>	<u>164,892</u>
<b><u>Resources Expended</u></b>					
Services & utilities		11,536	-	11,536	8,316
Salaries	4	111,453	-	111,453	104,182
Maintenance & equipment		4,339	-	4,339	4,974
Office expenses		5,364	-	5,364	9,168
Insurance		5,252	-	5,252	5,117
Printing		3,049	-	3,049	5,841
Building improvements		-	28,575	28,575	46,003
Depreciation		308	-	308	381
Sundries		944	450	1,394	1,190
<b><u>TOTAL RESOURCES EXPENDED</u></b>		<u>142,245</u>	<u>29,025</u>	<u>171,270</u>	<u>185,172</u>
<b><u>NET INCOMING/(OUTGOING) RESOURCES</u></b>		<u>23,168</u>	<u>21,541</u>	<u>44,709</u>	<u>(20,280)</u>
Net movement in Funds		23,168	21,541	44,709	(20,280)
Funds transferred		-	-	-	-
Funds Balance Brought Forward		57,161	47,902	105,063	125,343
Funds balance Carried Forward		80,329	69,443	149,772	105,063

**Yatton House Society (Charity Number 511721)**  
**Balance Sheet as at 31 March 2023**

	<u>Note</u>	<u>2023</u>		<u>2022</u>	
		£	£	£	£
<b><u>Fixed Assets</u></b>					
Tangible Assets	6		2,562		2,870
<b><u>Current Assets</u></b>					
Cash at bank and in hand		142,089		99,688	
Debtors	7	7,901		5,155	
		149,990		104,843	
<b><u>Current Liabilities</u></b>					
Amounts falling due within one year	8		2,780	2,650	
NET CURRENT ASSETS			147,210		102,193
<b><u>NET ASSETS</u></b>			149,772		105,063
 <b><u>Income Fund</u></b>					
Restricted funds	9		69,443		47,902
Unrestricted funds	9		80,329		57,161
Total funds			149,772		105,063

----- Signed

----- date

**Yatton House Society (Charity Number 511721)**  
**Notes to the financial statements for the year end 31 March 2023**

**1. General Information and basis of preparation**

- a. The charity constitutes a public benefit entity as defined by FRS 102. The financial statements have been prepared in accordance Accounting and Reporting by Charities: 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) issued on 16 July 2014 (as updated through update bulletin 1 published on 2 February 2016), the Financial Reporting Standards applicable in the United Kingdom and Republic of Ireland (FRS 102) and UK Generally accepted practice as it applies from 1 January 2015.

The charity has applied update bulletin 1 as published on 2 February 2016 and does not include a cash flow statement on the grounds it is applying FRS 102 Section 1A.

The Financial statements are prepared on a going concern basis under the historical cost convention. The Financial statements are presented in sterling which is the functional currency of the charity and rounded to the nearest pound.

The significant accounting policy's applied in the preparation of the financial statements are set out below. These policies have been applied to all years shown unless otherwise stated.

The charity adopted SORP (FRS 102 in the current year and no transition adjustments were required.

**b Funds**

Unrestricted funds are available for use at the discretion of the trustees in furtherance of the general objectives of the charity and which have not been designated for other purposes.

Restricted funds are funds which are to be used in accordance with specific restrictions imposed by donors or which have been raised by the charity for particular purposes. The cost of raising and administering such funds are charged against the specific fund. The aim and use of each restricted fund is set out in the notes to the accounts.

- c. All grants and voluntary income are accounted for gross when receivable, as long as they are capable of financial measurement. Gifts in kind have not been capable of measurement and are not included.
- d. All expenditure is accounted for gross, and when incurred.
- e. Fixed Assets are included at cost. There are no uncapitalised Fixed Assets.
- f. Depreciation is provided to write off the cost of all fixed assets on the following basis:-

Buildings	10% of reducing value
Equipment	20% of reducing value

- g Debtors and creditors with no stated interest rate and receivable or payable within one year are recorded at transaction price. Any losses arising from impairment are recognised in expenditure.

**2. Donations and Legacies**

	<u>2023</u>	<u>2022</u>
Donations	14,646	3,338
Legacies	-	-
	14,646	3,338

**3. Grants Receivable**

	<u>2023</u>	<u>2022</u>
Others under £5000	5,000	3,662
Brunton	-	3,000
Bernard Sunley Foundation	5,000	-
Rank Foundation -Pebbles	2,550	-
HDC	2,802	2,000
National Lottery	10,000	-
Edward Gostling Foundation	5,000	8,000
Screwfix	-	10,000
Clothworkers	-	5,000
Percy Bilton	-	6,000
Newcastle BS Community Fund	3,000	-
NYCC Locality Budget	3,000	-
Mencap FunD	750	-
Arnold Clark Community Fund	1,000	-
Two Ridings Community Foundation	4,830	-
	42,932	37,662

**Yatton House Society (Charity Number 511721)**  
**Notes to the financial statements for the year end 31 March 2023**

**4. Employee Emoluments**

	<b><u>2023</u></b>	<b><u>2022</u></b>
Total Emoluments	111,453	104,182
Average number of employees	7	7

All staff are employed by the charity.  
 There are a number of voluntary helpers who receive no emoluments or expenses.  
 No staff received emoluments over £60,000.

**5. Trustees**

No remuneration or expenses were paid to Trustees in the year.

**6. Tangible Fixed Assets**

	<u>Buildings &amp; Extensions</u>	<u>Equipment</u>	<u>Total</u>
Cost	95,879	35,340	131,219
<b><u>NET COST</u></b>	<b>95,879</b>	<b>35,340</b>	<b>131,219</b>
<u>Depreciation</u>			
At 1 April 2022	93,219	35,130	128,349
Charge for the Year	266	42	308
<b><u>At 31 March 2023</u></b>	<b>93,485</b>	<b>35,172</b>	<b>128,657</b>
<b><u>Net Book Value</u></b>			
At 31 March 2023	2,394	168	2,562
At 31 March 2022	2,660	210	2,870

**7. Debtors**

Amounts due within one year

Prepayments	<b><u>4,093</u></b>
Other debtors	<b><u>3,808</u></b>
	<b>7,901</b>

**8. Creditors**

Amounts due within one year

Accruals & deferred income	<b><u>2,780</u></b>
	<b>2,780</b>

**Yatton House Society (Charity Number 511721)**  
**Notes to the financial statements for the year end 31 March 2023**

**9. Funds**

	<u>Opening balance</u>	<u>Incoming resources</u>	<u>Outgoing resources</u>	<u>transfers</u>	<u>Closing balance</u>
<b>Unrestricted Funds</b>	57,161	165,413	(142,245)	-	80,329
<b>Restricted funds</b>	47,902	50,566	(29,025)	-	69,443

Restricted funds are donations and grants towards improvement of the building.  
Funds were transferred from unrestricted funds toward the building improvements.

**10. Analysis of funds by assets**

	<u>Unrestricted</u>	<u>Restricted</u>
Fixed assets	2,562	
Current assets	80,547	69,443
Current liabilities	(2,780)	-
	<u>80,329</u>	<u>69,443</u>

**11. Transactions with trustees and connected persons**

During the year there was no transactions with trustees or connected persons.

**12. Trustee indemnity insurance**

During the year, insurance was purchased to indemnify trustees against default in their part.

**Yatton House Society (Charity Number 511721)**

**Year End 31 March 2023**

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