

# ACTION FOR BORSTAL COMMUNITY PROJECT

England & Wales · Charity number 1063842

## Details

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**Other names** ABC PROJECT

**Status** Registered

**Legal form** Charitable company

**Company number** [03364165](#)

**Registered** 1997-08-07

**Register** [View on the Charity Commission register](#)

## Contact

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**Address** Action For Borstal Community Projec  
13-14 Mercury Close  
Borstal  
Rochester  
ME1 3AT

**Phone** 01634817454

**Email** [sam@abcproject.org.uk](mailto:sam@abcproject.org.uk)

**Website** [www.abcproject.org.uk](http://www.abcproject.org.uk)

## Activities

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**Objects:** THE ADVANCEMENT OF EDUCATION, THE PRESERVATION AND PROTECTION OF HEALTH, THE RELIEF OF POVERTY, SICKNESS AND DISTRESS AND THE PROVISION OF SUPPORT FOR THE BENEFIT OF CHILDREN, PARENTS AND OTHER RESIDENTS OF THE CITY OF ROCHESTER IN THE COUNTY OF KENT.

**Activities:** The Centre offers activities to the families of Borstal, Rochester and surrounding areas. We provide a pre-school for children aged two to four and support parents with education and health issues. There is also an information centre, computer suite and internet access.

## Classification

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- **How:** Provides Services, Provides Advocacy/advice/information
- **What:** Education/training
- **Who:** Children/young People, The General Public/mankind

## Geography

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- **Area of benefit:** CITY OF ROCHESTER
- Medway

## Finances

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Period end	Income	Expenditure	Assets	Employees
2025-03-31	£102,705	£108,059	-	-
2024-03-31	£73,236	£80,103	-	-
2023-03-31	£108,774	£115,730	-	-
2022-03-31	£113,758	£114,179	-	-
2021-03-31	£97,710	£89,613	-	-

## Trustees

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Name	Role	Appointed
<b>Lisa Beckett</b>	Chair	2022-12-01
Catherine Cross		2025-02-03
Denise Elizabeth Curzon		2025-09-15
Elizabeth Margaret McVeigh		2021-02-26
Leanne Beckett		2022-12-01

**ACTION FOR BORSTAL COMMUNITY PROJECT**

England & Wales - Charity number 1063842

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# Accounts

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**Registered number: 03364165**

**Charity number: 1063842**

**Action for Borstal Community Project**  
**(A company limited by guarantee)**

**Unaudited**

**Trustees' report and financial statements**  
**for the year ended 31 March 2025**

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## Reference and administrative details of the Charity, its Trustees and advisers for the year ended 31 March 2025

**Trustees** S A Tranter, Chair A G Kew  
C McCann (resigned 15 March 2023) E M McVeigh  
L Beckett (appointed 20 December 2022)

**Company registered number** 03364165

**Charity registered number** 1063842

**Registered office** 13 & 14 Mercury Close  
Borstal Rochester Kent  
ME1 3AT

**Accountants** Ant Accounting, Innovation Centre Medway, Maidstone Road, Chatham, ME5 9FD

**Bankers** CAF Bank Limited 25 Kings Hill Avenue Kings Hill  
West Malling Kent  
ME19 4JQ

**Independent Examiner** Ian Bholá  
Ant Accounting, Innovation Centre Medway, Maidstone Road

## **Trustees' report for the year ended 31 March 2025**

The Trustees present their annual report together with the financial statements of the Charity for the year from 1 April 2024 to 31 March 2025. The Annual report serves the purposes of both a Trustees' report and a Directors' report under company law. The Trustees confirm that the Annual report and financial statements of the Charity comply with the current statutory requirements, the requirements of the Charity's governing document and the provisions of the Statement of Recommended Practice (SORP) applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS102) (effective 1 January 2019).

Since the Charity qualifies as small under section 382 of the Companies Act 2006, the Strategic report required of medium and large companies under the Companies Act 2006 (Strategic Report and Directors' Report) Regulations 2013 has been omitted.

### **Objectives and activities**

#### **a. Policies and objectives**

The objects of the Charity are the advancement of education, the preservation and protection of health, the relief of poverty, sickness and distress and the provision of support for the benefit of local children, parents and other residents of Borstal and Rochester, Kent.

The Trustees confirm that they have referred to the guidance contained in the Charity Commission's general guidance published by the Charity Commission relating to public benefit, including the guidance 'Public benefit: running a charity (PB2)' when reviewing the Charity's aims and objectives and in planning future activities for the year.

#### **b. Volunteers**

The trustees volunteered according to their skills and time, helping with providing advice and some practical help on site, such as fitting/installing items and minor repairs.

### **Achievements and performance**

#### **a. Results for the year**

The Charity has received income during the financial year of £102,705 (2024: £73,236), whilst incurring expenditure totalling to £108,059 (2024: £80,763). This led to total reserves decreasing from £9,876 to £4,522. Of this £90 (2024: £5,444) is the Charity's unrestricted reserves, with £4,432 (2024: £4,432) being held as restricted funds at the Balance sheet date.

#### **b. Review of activities**

Various small events outside of normal working hours were arranged to improve engagement with parents and children.

The core income and expenditure is fairly reliable and predictable, so holding high reserves should not be necessary. However, the Trustees believe a comfortable level at the current time would be £40,000 – something the Charity is not quite achieving. It has been extremely difficult to increase income during the past year, but as 2024/25 progresses they hope to begin increasing the level of reserves up to £40,000, before embarking on any significant new additional expenditure. The Trustees continue to explore potential new sources of funding to improve reserves and help future developments.

The Trustees, staff and children are also very grateful to MHS homes for their ongoing maintenance of the building and external facilities.

**Trustees' report (continued)  
for the year ended 31 March 2025**

**Financial review**

**a. Going concern**

After making appropriate enquiries, the Trustees still have a reasonable expectation that the Charity has adequate resources to continue in operational existence for the foreseeable future. For this reason, they continue to adopt the going concern basis in preparing the financial statements. Further details regarding the adoption of the going concern basis can be found in the accounting policies.

**b. Reserves policy**

The Trustees have considered the level of reserves they need to hold to enable them to meet their charitable objectives. The Trustees are continually reviewing the services provided and the funding they are receiving.

The core income and expenditure is fairly reliable and predictable, so holding high reserves should not be necessary. However, the Trustees believe a comfortable level at the current time would be £40,000 – something the Charity is not quite achieving. It has been extremely difficult to increase income during the past year, but as 2025 progresses they hope to begin increasing the level of reserves up to £40,000, before embarking on any significant new additional expenditure. The Trustees continue to explore potential new sources of funding to improve reserves and help future developments.

**Structure, governance and management**

**a. Constitution**

Action for Borstal Community Project is registered as a charitable company limited by guarantee and was set up by a Memorandum of Association dated 1 May 1997.

The Charity is constituted under a Memorandum of Association and is a registered charity, number 1063842.

**b. Methods of appointment or election of Trustees**

The management of the Charity is the responsibility of the Trustees who are elected and co opted under the terms of the Articles of Association.

**c. Enquiries**

Any enquiries concerning the Charity should be addressed to the principal office at 13 & 14 Mercury Close, Borstal, Rochester, Kent, ME1 3AT.

**d. Financial risk management**

The Trustees have assessed the major risks to which the Charity is exposed and are satisfied that systems and procedures are in place to mitigate exposure to the major risks.

**Plans for future periods**

The Trustees hope to secure further funding and build reserves to ensure the vital work of the project continues. This includes new grants and section 106 contributions from local developments.

**Trustees' report (continued)**  
**for the year ended 31 March 2025**

**Information on fundraising practices**

The Charity has not undertaken any significant fundraising activities during the financial year however, the Pre-school held a few small events to help finance materials for the children.

**Statement of Trustees' responsibilities**

The Trustees (who are also the Directors of the Charity for the purposes of company law) are responsible for preparing the Trustees' report and the financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

Company law requires the Trustees to prepare financial statements for each financial year. Under company law, the Trustees must not approve the financial statements unless they are satisfied that they give a true and fair view of the state of affairs of the Charity and of its income and application of resources, including its income and expenditure, for that period. In preparing these financial statements, the Trustees are required to:

- select suitable accounting policies and then apply them consistently;
- observe the methods and principles of the Charities SORP (FRS 102);
- make judgements and accounting estimates that are reasonable and prudent;
- state whether applicable UK Accounting Standards (FRS 102) have been followed, subject to any material departures disclosed and explained in the financial statements;
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the Charity will continue in business.

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

Approved by order of the members of the Board of Trustees and signed on their behalf by:

**S A Tranter** Trustee Date:



S A Tranter

## **Independent examiner's report for the year ended 31 March 2025**

### **Independent examiner's report to the Trustees of Action for Borstal Community Project ('the Charity')**

I report to the Charity Trustees on my examination of the accounts of the Charity for the year ended 31 March 2025

#### **Responsibilities and basis of report**

As the Trustees of the Charity (and its Directors for the purposes of company law) you are responsible for the preparation of the accounts in accordance with the requirements of the Companies Act 2006 ('the 2006 Act'). Having satisfied myself that the accounts of the Charity are not required to be audited under Part 16 of the 2006 Act and are eligible for independent examination, I report in respect of my examination of the Charity's accounts carried out under section 145 of the Charities Act 2011 ('the 2011 Act'). In carrying out my examination I have followed the Directions given by the Charity Commission under section 145(5)(b) of the

#### **Independent examiner's statement**

I have completed my examination. I confirm that no matters have come to my attention in connection with the examination giving me cause to believe:

1. accounting records were not kept in respect of the Charity as required by section 386 of the 2006 Act; or
2. the accounts do not accord with those records; or
3. the accounts do not comply with the accounting requirements of section 396 of the 2006 Act 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; or
4. the accounts have not been prepared in accordance with the methods and principles of the Statement of Recommended Practice for accounting and reporting by charities [applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102)].

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.

Signed:

Ian Bhola

Dated:

**Ant Accounting Ltd, Innovation Centre Medway, Maidstone Rd, Chatham, Kent, ME5 9FD**

*Ian Bhola*

**Statement of financial activities (incorporating income and expenditure account) for the year ended 31 March 2025**

	Note	Restricted funds 2025 £	Unrestricted funds 2025 £	Total funds 2025 £	Total funds 2024 £
<b>Income from:</b>					
Donations and legacies	4	-	101,452	101,452	71,191
Charitable activities	5	-	1,148	1,148	1,855
Investments	6	-	105	105	190
<b>Total income</b>		<b>-</b>	<b>102,705</b>	<b>102,705</b>	<b>73,236</b>
<b>Expenditure on:</b>					
Charitable activities	7	-	108,059	108,059	80,103
<b>Total expenditure</b>		<b>-</b>	<b>108,059</b>	<b>108,059</b>	<b>80,103</b>
<b>Net movement in funds</b>		<b>-</b>	<b>(5,354)</b>	<b>(5,354)</b>	<b>(6,867)</b>
<b>Reconciliation of funds:</b>					
Total funds brought forward		4,432	5,444	9,876	16,743
Net movement in funds		-	(5,354)	(5,354)	(6,867)
<b>Total funds carried forward</b>		<b>4,432</b>	<b>90</b>	<b>4,522</b>	<b>9,876</b>

The Statement of financial activities includes all gains and losses recognised in the year.  
The notes on pages 8 to 17 form part of these financial statements.

Registered number: 03364165

**Balance sheet  
as at 31 March 2025**

	Note	2025 £	2024 £
<b>Fixed assets</b>			
Tangible assets	10	1,527	1,107
<b>Current assets</b>			
Debtors	11	170	176
Cash at bank and in hand		5,849	9,923
		<u>6,019</u>	<u>10,099</u>
Creditors: amounts falling due within one year	12	(1,514)	(1,330)
<b>Net current assets</b>		<u>4,505</u>	<u>8,769</u>
<b>Total net assets</b>		<u>6,032</u>	<u>9,876</u>
<b>Charity funds</b>			
Restricted funds	13	4,432	4,432
Unrestricted funds	13	90	5,444
<b>Total funds</b>		<u>4,522</u>	<u>9,876</u>

The Charity was entitled to exemption from audit under section 477 of the Companies Act 2006.

The members have not required the company to obtain an audit for the year in question in accordance with section 476 of Companies Act 2006.

The Trustees acknowledge their responsibilities for complying with the requirements of the Act with respect to accounting records and preparation of financial statements.

The financial statements have been prepared in accordance with the provisions applicable to entities subject to the small companies regime.

The financial statements were approved and authorised for issue by the Trustees and signed on their behalf

**S A Tranter** Trustee Date:

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

## Notes to the financial statements for the year ended 31 March 2025

### 1. General information

Action for Borstal is a company limited by guarantee and is incorporated in England & Wales with the registration number 03364165. The address of the registered office is 13 & 14 Mercury Close, Borstal, Rochester, Kent, ME1 3AT.

### 2. Accounting policies

#### 2.1 Basis of preparation of financial statements

The financial statements have been prepared in accordance with the Charities SORP (FRS 102) - 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) (effective 1 January 2019), the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) and the Companies Act 2006. Action for Borstal Community Project meets the definition of a public benefit entity under FRS 102. Assets and liabilities are initially recognised at historical cost or transaction value unless otherwise stated in the relevant accounting policy.

The financial statements are prepared on a going concern basis under the historical cost convention, modified to include certain items at fair value. The financial statements are presented in sterling, which is the functional currency of the Charity and rounded to the nearest

#### 2.2 Going concern

The Trustees assess whether the use of going concern is appropriate i.e. whether there are any material uncertainties related to events or conditions that may cast significant doubt on the ability of the Charity to continue as a going concern. The Trustees make this assessment in respect of a period of at least one year from the date of authorisation for issue of the financial statements and have concluded that the Charity has adequate resources to continue in operational existence for the foreseeable future and there are no material uncertainties about the Charity's ability to continue as a going concern, thus they continue to adopt the going concern basis of accounting in preparing the financial statements.

#### 2.3 Income

All income is recognised once the Charity has entitlement to the income, it is probable that the income will be received and the amount of income receivable can be measured reliably. Grants are included in the Statement of financial activities on a receivable basis. The balance of income received for specific purposes but not expended during the period is shown in the relevant funds on the Balance sheet. Where income is received in advance of entitlement of receipt, its recognition is deferred and included in creditors as deferred income. Where entitlement occurs before income is received, the income is accrued.

On receipt, donated professional services and facilities are recognised on the basis of the value of the gift to the Charity which is the amount it would have been willing to pay to obtain services or facilities of equivalent economic benefit on the open market; a corresponding amount is then recognised in expenditure in the period of receipt.

Income tax recoverable in relation to donations received under Gift Aid or deeds of covenant is recognised at the time of the donation.

## Notes to the financial statements for the year ended 31 March 2025

### 2. Accounting policies (continued)

#### 2.4 Expenditure

Expenditure is recognised once there is a legal or constructive obligation to transfer economic benefit to a third party, it is probable that a transfer of economic benefits will be required in settlement and the amount of the obligation can be measured reliably.

Expenditure on charitable activities is incurred on directly undertaking the activities which further the Charity's objectives, as well as any associated support costs.

All expenditure is inclusive of irrecoverable VAT.

#### 2.5 Interest receivable

Interest on funds held on deposit is included when receivable and the amount can be measured reliably by the Charity; this is normally upon notification of the interest paid or payable by the institution with whom the funds are deposited.

#### 2.6 Taxation

The Charity is considered to pass the tests set out in Paragraph 1 Schedule 6 of the Finance Act 2010 and therefore it meets the definition of a charitable company for UK corporation tax purposes. Accordingly, the Charity is potentially exempt from taxation in respect of income or capital gains received within categories covered by Chapter 3 Part 11 of the Corporation Tax Act 2010 or Section 256 of the Taxation of Chargeable Gains Act 1992, to the extent that such income or gains are applied exclusively to charitable purposes.

#### 2.7 Tangible fixed assets and depreciation

Tangible fixed assets are initially recognised at cost. After recognition, under the cost model, tangible fixed assets are measured at cost less accumulated depreciation and any accumulated impairment losses. All costs incurred to bring a tangible fixed asset into its intended working condition should be included in the measurement of cost.

At each reporting date the Charity assesses whether there is any indication of impairment. If such indication exists, the recoverable amount of the asset is determined to be the higher of its fair value less costs to sell and its value in use. An impairment loss is recognised where the carrying amount exceeds the recoverable amount.

Depreciation is charged so as to allocate the cost of tangible fixed assets less their residual value over their estimated useful lives, using the straight-line method.

Office equipment - 20% straight line

#### 2.8 Debtors

Trade and other debtors are recognised at the settlement amount. Prepayments are valued at the amount prepaid.

#### 2.9 Cash at bank and in hand

Cash at bank and in hand includes cash and short-term highly liquid investments with a short maturity of three months or less from the date of acquisition or opening of the deposit or similar account.

## Notes to the financial statements for the year ended 31 March 2025

### 2. Accounting policies (continued)

#### 2.10 Liabilities and provisions

Liabilities are recognised when there is an obligation at the Balance sheet date as a result of a past event, it is probable that a transfer of economic benefit will be required in settlement, and the amount of the settlement can be estimated reliably.

Liabilities are recognised at the amount that the Charity anticipates it will pay to settle the debt or the amount it has received as advanced payments for the goods or services it must provide.

Provisions are measured at the best estimate of the amounts required to settle the obligation. Where the effect of the time value of money is material, the provision is based on the present value of those amounts, discounted at the pre-tax discount rate that reflects the risks specific to the liability. The unwinding of the discount is recognised in the Statement of financial activities as a finance cost.

#### 2.11 Financial instruments

The Charity only has financial assets and financial liabilities of a kind that qualify as basic financial instruments. Basic financial instruments are initially recognised at transaction value and subsequently measured at their settlement value.

#### 2.12 Pensions

The Charity operates a defined contribution pension scheme and the pension charge represents the amounts payable by the Charity to the fund in respect of the year.

#### 2.13 Fund accounting

General funds are unrestricted funds which 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 costs 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 financial statements.

Investment income, gains and losses are allocated to the appropriate fund.

### 3. Critical accounting estimates and areas of judgement

Estimates and judgements are continually evaluated and are based on historical experience and other factors, including expectations of future events that are believed to be reasonable under the circumstances. The Charity does not currently have any significant accounting estimates or areas of judgement.

**Notes to the financial statements  
for the year ended 31 March 2025**

**4. Income from donations and legacies**

	<b>Restricted funds 2025 £</b>	<b>Unrestricte d funds 2025£</b>	<b>Total funds 2025 £</b>	<b>Total funds 2024 £</b>
Donations	-	17,634	<b>17,634</b>	19,097
Government grants	-	83,818	<b>83,818</b>	52,094
	<u>-</u>	<u>101,452</u>	<u><b>101,452</b></u>	<u>71,191</u>

**5. Income from charitable activities**

	<b>Unrestricte d funds 2025 £</b>	<b>Total funds 2025 £</b>	<b>Total funds 2024 £</b>
Fees receivable	<u>1,148</u>	<u><b>1,148</b></u>	<u>1,855</u>

**6. Investment income**

	<b>Unrestricte d funds 2025 £</b>	<b>Total funds 2025 £</b>	<b>Total funds 2024 £</b>
Bank interest receivable	<u>105</u>	<u><b>105</b></u>	<u>190</u>

**Notes to the financial statements  
for the year ended 31 March 2025**

**7. Analysis of expenditure by activities**

	<b>Direct costs 2025 £</b>	<b>Support costs 2025 £</b>	<b>Total funds 2025 £</b>	<b>Total funds 2024 £</b>
Charitable activities	<u>105,416</u>	<u>2,643</u>	<u>108,059</u>	<u>80,103</u>

**Analysis of direct costs**

	<b>Total funds 2025 £</b>	<b>Total funds 2024 £</b>
Staff costs	<b>78,617</b>	48,988
Depreciation	<b>100</b>	100
Rent and rates	<b>16,834</b>	17,488
Heat and light	<b>3,798</b>	2,857
Telephone and internet	<b>596</b>	980
Insurances	<b>687</b>	591
Bank charges	<b>60</b>	60
Sundry expenses	<b>1,316</b>	1,055
Equipment	<b>3408</b>	5791
Decorating costs	<u>-</u>	<u>-</u>
	<u><b>105,416</b></u>	<u><b>77,911</b></u>

**Notes to the financial statements for the year ended 31 March 2025**

**7. Analysis of expenditure by activities (continued)**

**Analysis of direct costs (continued)**

The decorating costs of £200 (2024: £200) relate to restricted expenditure in the year. All remaining direct costs expenditure in 2025 are from unrestricted funds.

**Analysis of support costs**

	<b>Total</b>	As restated
	<b>funds</b>	Total
	<b>2025</b>	funds
	<b>£</b>	2024
		<b>£</b>
Independent examiner's fees	<b>1,500</b>	900
Payroll fees	-	-
Consultancy fees	-	-
Professional support costs	<b>1,143</b>	1,292
	<b><u>2,643</u></b>	<u>2,192</u>

All of the support costs, in both 2024 and 2025, were from unrestricted funds.

**8. Staff costs**

	<b>2025</b>	2024
	<b>£</b>	<b>£</b>
Wages and salaries	<b>73,756</b>	48,594
Social security costs	<b>3,361</b>	-
Pension costs	<b>673</b>	364
	<b><u>74,429</u></b>	<u>48,958</u>

The average number of persons employed by the Charity during the year was as follows:

<b>2025</b>	2024
<b>No.</b>	No.
<b>12</b>	12

No employee received remuneration amounting to more than £60,000 in either year.

Total remuneration and benefits received by key management personnel, including employer's national insurance contributions, amounted to £6,118 (2024: £6,118).

## Notes to the financial statements for the year ended 31 March 2025

### 9. Trustees' remuneration and expenses

During the year, no Trustees received any remuneration or other benefits (2024 - £NIL).

During the year ended 31 March 2025, no Trustee expenses have been incurred (2024 - £NIL).

### 10. Tangible fixed assets

	Office equipment £
<b>Cost or valuation</b>	
At 1 April 2024	14,646
Additions	520
At 31 March 2025	<u>15,166</u>
<b>Depreciation</b>	
At 1 April 2024	13,539
Charge for the year	100
At 31 March 2025	<u>13,639</u>
<b>Net book value</b>	
At 31 March 2025	<u>1,527</u>
At 31 March 2024	<u>1,142</u>

### 11. Debtors

	2025	2024
<b>Due within one year</b>		
Other debtors	170	110
Prepayments and accrued income		66
	<u>170</u>	<u>176</u>

### 12. Creditors

	2025 £	2024 £
<b>Due within one year</b>		
Other Creditors	614	430
	<u>614</u>	<u>430</u>

**Notes to the financial statements for the year ended 31 March 2025**

**12. Creditors: Amounts falling due within one year**

	<b>2025</b>	<b>2024</b>
	<b>£</b>	<b>£</b>
Accruals and deferred income	<b>900</b>	<b>900</b>

**13. Statement of funds**

**Statement of funds - current year**

	<b>Balance at 1</b>			<b>Balance at 31 March</b>
	<b>April 2024</b>	<b>Income</b>	<b>Expenditure</b>	<b>2025</b>
	<b>£</b>	<b>£</b>	<b>£</b>	<b>£</b>
<b>Unrestricted funds</b>				
General funds	<b>5,444</b>	<b>102,705</b>	<b>(108,059)</b>	<b>90</b>
<b>Restricted funds</b>				
Pre-school decorating fund	<b>4432</b>	<b>-</b>	<b>-</b>	<b>4,432</b>
<b>Total of funds</b>	<b>9,876</b>	<b>104,727</b>	<b>(108,059)</b>	<b>4,522</b>

**Restricted funds**

Pre-school decorating fund - this funding was received from the Co-op to enable the Charity to undertake redecoration and renovation works at the Pre-school.

Notes to the financial statements for the year ended 31 March 2025

13. Statement of funds  
(continued)

Statement of funds - prior year

	Balance at			Transfers	Balance at
	1 April	Income	Expenditure	in/out	31 March
	2023	£	£	£	2024
	-				£
<b>Unrestricted funds</b>					
General funds	12,311	73,236	(80,103)	-	5,444
Restricted Funds	4,432	-	-	-	4,432
<b>Total Funds</b>	<b>16,743</b>	<b>73,236</b>	<b>(80,103)</b>		<b>9,876</b>

## Notes to the financial statements for the year ended 31 March 2025

### 14. Analysis of net assets between funds

	Restricted funds 2025	Unrestricted funds 2025	Total funds 2025
	£	£	£
Tangible Fixed Assets		1,527	1,527
Current Assets	4,432	77	6,019
Creditors due within one year		(1,514)	(1,514)
Total	4,432	90	6,032

	Restricted funds 2024	Unrestricted funds 2024	Total funds 2024
	£	£	£
Tangible Fixed Assets	-	1,107	1,107
Current Assets	4,432	5,667	10,099
Creditors due within one year		(1,330)	(1,330)
Total	4,432	5,444	9,876

### 15. Pension commitments

The Charity operates a defined contribution pension scheme. The assets of the scheme are held separately from those of the Charity in an independently administered fund. The pension cost charge represents contributions payable by the Charity to the fund and amounted to £673 (2024 - £364). There was £nil outstanding at the Balance sheet date (2024 - £68).

### 16. Members' liability

Each member of the Charity undertakes to contribute to the assets of the Charity in the event of it being wound up while he/she is a member, or within one year after he/she ceases to be a member, such amount as may be required, not exceeding £10 for the debts and liabilities contracted before he/she ceases to be a member.

### 17. Related party transactions

The Charity has not entered into any related party transactions during the financial year (2024: £Nil) and there are no amounts outstanding with any related parties at the Balance sheet date (2024: £Nil).

**ACTION FOR BORSTAL COMMUNITY PROJECT**

England & Wales - Charity number 1063842

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# Accounts

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Registered number: 03364165

Charity number: 1063842

**Action for Borstal Community Project**  
(A company limited by guarantee)

**Unaudited**

**Trustees' report and financial statements**  
**for the year ended 31 March 2024**

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### **Reference and administrative details of the Charity, its Trustees and advisers for the year ended 31 March 2024**

**Trustees** S A Tranter, Chair A G Kew  
C McCann (resigned 15 March 2023) E M McVeigh  
L Beckett (appointed 20 December 2022)

**Company registered number** 03364165

**Charity registered number** 1063842

**Registered office** 13 & 14 Mercury Close  
Borstal Rochester Kent  
ME1 3AT

**Accountants** Ant Accounting, Innovation Centre Medway, Maidstone Road, Chatham, ME5 9FD

**Bankers** CAF Bank Limited 25 Kings Hill Avenue Kings Hill  
West Malling Kent  
ME19 4JQ

**Independent Examiner** Ian Bhola  
Ant Accounting, Innovation Centre Medway, Maidstone Road

**Trustees' report  
for the year ended 31 March 2024**

The Trustees present their annual report together with the financial statements of the Charity for the year from 1 April 2023 to 31 March 2024. The Annual report serves the purposes of both a Trustees' report and a Directors' report under company law. The Trustees confirm that the Annual report and financial statements of the Charity comply with the current statutory requirements, the requirements of the Charity's governing document and the provisions of the Statement of Recommended Practice (SORP) applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS102) (effective 1 January 2019).

Since the Charity qualifies as small under section 382 of the Companies Act 2006, the Strategic report required of medium and large companies under the Companies Act 2006 (Strategic Report and Directors' Report) Regulations 2013 has been omitted.

## **Objectives and activities**

### **a. Policies and objectives**

The objects of the Charity are the advancement of education, the preservation and protection of health, the relief of poverty, sickness and distress and the provision of support for the benefit of local children, parents and other residents of Borstal and Rochester, Kent.

The Trustees confirm that they have referred to the guidance contained in the Charity Commission's general guidance published by the Charity Commission relating to public benefit, including the guidance 'Public benefit: running a charity (PB2)' when reviewing the Charity's aims and objectives and in planning future activities for the year.

### **b. Volunteers**

The trustees volunteered according to their skills and time, helping with providing advice and some practical help on site, such as fitting/installing items and minor repairs.

## **Achievements and performance**

### **a. Results for the year**

The Charity has received income during the financial year of £73,236 (2023: £108,774), whilst incurring expenditure totalling to £80,763 (2023: £115,730). This led to total reserves decreasing from £16,743 to £9,876. Of this £5,444 (2023: £12,311) is the Charity's unrestricted reserves, with £4,432 (2023: £4,432) being held as restricted funds at the Balance sheet date.

### **b. Review of activities**

Various small events outside of normal working hours were arranged to improve engagement with parents and children.

The core income and expenditure is fairly reliable and predictable, so holding high reserves should not be necessary. However, the Trustees believe a comfortable level at the current time would be £40,000 – something the Charity is not quite achieving. It has been extremely difficult to increase income during the past year, but as 2023/24 progresses they hope to begin increasing the level of reserves up to £40,000, before embarking on any significant new additional expenditure. The Trustees continue to explore potential new sources of funding to improve reserves and help future developments.

The Trustees, staff and children are also very grateful to MHS homes for their ongoing maintenance of the building and external facilities.

#### **a. Going concern**

In May 2023 the trustees had to suspend, and later dismiss, the project manager, and suspend all operations for just over 3 months (including the summer break when it is closed anyway). This was due to issues being raised regarding safeguarding and the proper running of the charity. All those issues have been resolved, a new manager has been appointed and subsequently the project received another 'good' rating from Ofsted. However, this inevitably had a detrimental impact on revenues.

Despite the above issue, after making appropriate enquiries, the Trustees still have a reasonable expectation that the Charity has adequate resources to continue in operational existence for the foreseeable future. For this reason, they continue to adopt the going concern basis in preparing the financial statements. Further details regarding the adoption of the going concern basis can be found in the accounting policies.

#### **b. Reserves policy**

The Trustees have considered the level of reserves they need to hold to enable them to meet their charitable objectives. The Trustees are continually reviewing the services provided and the funding they are receiving.

The core income and expenditure is fairly reliable and predictable, so holding high reserves should not be necessary. However, the Trustees believe a comfortable level at the current time would be £40,000 – something the Charity is not quite achieving. It has been extremely difficult to increase income during the past year, but as 2024 progresses they hope to begin increasing the level of reserves up to £40,000, before embarking on any significant new additional expenditure. The Trustees continue to explore potential new sources of funding to improve reserves and help future developments.

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

#### **a. Constitution**

Action for Borstal Community Project is registered as a charitable company limited by guarantee and was set up by a Memorandum of Association dated 1 May 1997.

The Charity is constituted under a Memorandum of Association and is a registered charity, number 1063842.

#### **b. Methods of appointment or election of Trustees**

The management of the Charity is the responsibility of the Trustees who are elected and co-opted under the terms of the Articles of Association.

#### **c. Enquiries**

Any enquiries concerning the Charity should be addressed to the principal office at 13 & 14 Mercury Close, Borstal, Rochester, Kent, ME1 3AT.

#### **d. Financial risk management**

The Trustees have assessed the major risks to which the Charity is exposed and are satisfied that systems and procedures are in place to mitigate exposure to the major risks.

#### **Plans for future periods**

The Trustees hope to secure further funding and build reserves to ensure the vital work of the project continues. This includes new grants and section 106 contributions from local developments.

### **Trustees' report (continued)**

#### **for the year ended 31 March 2024**

#### **Information on fundraising practices**

The Charity has not undertaken any significant fundraising activities during the financial year however, the Pre-school held a few small events to help finance materials for the children.

### **Statement of Trustees' responsibilities**

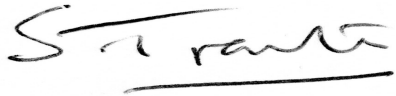
The Trustees (who are also the Directors of the Charity for the purposes of company law) are responsible for preparing the Trustees' report and the financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice). Company law requires the Trustees to prepare financial statements for each financial year. Under company law, the Trustees must not approve the financial statements unless they are satisfied that they give a true and fair view of the state of affairs of the Charity and of its income and application of resources, including its income and expenditure, for that period. In preparing these financial statements, the Trustees are required to:

- select suitable accounting policies and then apply them consistently;
- observe the methods and principles of the Charities SORP (FRS 102);
- make judgements and accounting estimates that are reasonable and prudent;
- state whether applicable UK Accounting Standards (FRS 102) have been followed, subject to any material departures disclosed and explained in the financial statements;
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the Charity will continue in business.

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

Approved by order of the members of the Board of Trustees and signed on their behalf by:

**S A Tranter** Trustee Date:

A handwritten signature in black ink, appearing to read 'S A Tranter', with a horizontal line underneath it.

**Independent examiner's report for the year ended 31 March 2024**

**Independent examiner's report to the Trustees of Action for Borstal Community Project ('the Charity')**

I report to the Charity Trustees on my examination of the accounts of the Charity for the year ended 31 March 2024.

### **Responsibilities and basis of report**

As the Trustees of the Charity (and its Directors for the purposes of company law) you are responsible for the preparation of the accounts in accordance with the requirements of the Companies Act 2006 ('the 2006 Act'). Having satisfied myself that the accounts of the Charity are not required to be audited under Part 16 of the 2006 Act and are eligible for independent examination, I report in respect of my examination of the Charity's accounts carried out under section 145 of the Charities Act 2011 ('the 2011 Act'). In carrying out my examination I have followed the Directions given by the Charity Commission under section 145(5)(b) of the 2011 Act.

### **Independent examiner's statement**

I have completed my examination. I confirm that no matters have come to my attention in connection with the examination giving me cause to believe:

1. accounting records were not kept in respect of the Charity as required by section 386 of the 2006 Act; or
2. the accounts do not accord with those records; or
3. the accounts do not comply with the accounting requirements of section 396 of the 2006 Act 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; or
4. the accounts have not been prepared in accordance with the methods and principles of the Statement of Recommended Practice for accounting and reporting by charities [applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102)].

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.

Signed:  
Ian Bhola

Dated:

**Ant Accounting Ltd, Innovation Centre Medway, Maidstone Rd, Chatham, Kent, ME5 9FD**

*Ian Bhola*

**Statement of financial activities (incorporating income and expenditure account) for the year ended 31 March 2024**

	Note	Restricted funds 2024 £	Unrestricted funds 2024 £	Total funds 2024 £	Total funds 2023 £
<b>Income from:</b>					
Donations and legacies	4	-	71,191	71,191	107,020
Charitable activities	5	-	1,855	1,855	1,720
Investments	6	-	190	190	34
<b>Total income</b>		-	<b>73,236</b>	<b>73,236</b>	<b>108,774</b>
<b>Expenditure on:</b>					
Charitable activities	7	-	80,103	80,103	115,730
<b>Total expenditure</b>		-	<b>80,103</b>	<b>80,103</b>	<b>115,730</b>
<b>Net movement in funds</b>		-	<b>(6,867)</b>	<b>(6,867)</b>	<b>(6,956)</b>
<b>Reconciliation of funds:</b>					
Total funds brought forward		4432	12,311	16,743	23,699
Net movement in funds		-	(6,867)	(6,867)	(6,956)
<b>Total funds carried forward</b>		<b>4,432</b>	<b>5,444</b>	<b>9,876</b>	<b>16,743</b>

The Statement of financial activities includes all gains and losses recognised in the year.  
The notes on pages 8 to 17 form part of these financial statements.

Registered number: 03364165

**Balance sheet  
as at 31 March 2024**

	<b>Note</b>	<b>2024 £</b>	<b>2023 £</b>
<b>Fixed assets</b>			
Tangible assets	10	<b>1,107</b>	1,142
<b>Current assets</b>			
Debtors	11	<b>176</b>	29
Cash at bank and in hand		<b>9,923</b>	17,132
		<b>10,099</b>	17,161
Creditors: amounts falling due within one year	12	<b>(1,330)</b>	(1,560)
<b>Net current assets</b>		<b>8,769</b>	15,601
<b>Total net assets</b>		<b>9,876</b>	16,743
<b>Charity funds</b>			
Restricted funds	13	<b>4,432</b>	4432
Unrestricted funds	13	<b>5,444</b>	12,311
<b>Total funds</b>		<b>9,876</b>	16,743

The Charity was entitled to exemption from audit under section 477 of the Companies Act 2006.

The members have not required the company to obtain an audit for the year in question in accordance with section 476 of Companies Act 2006.

The Trustees acknowledge their responsibilities for complying with the requirements of the Act with respect to accounting records and preparation of financial statements.

The financial statements have been prepared in accordance with the provisions applicable to entities subject to the small companies regime.

The financial statements were approved and authorised for issue by the Trustees and signed on their behalf

**S A Tranter** Trustee Date:

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

## Notes to the financial statements for the year ended 31 March 2024

### 1. General information

Action for Borstal is a company limited by guarantee and is incorporated in England & Wales with the registration number 03364165. The address of the registered office is 13 & 14 Mercury Close, Borstal, Rochester, Kent, ME1 3AT.

### 2. Accounting policies

#### 2.1 Basis of preparation of financial statements

The financial statements have been prepared in accordance with the Charities SORP (FRS 102) - 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) (effective 1 January 2019), the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) and the Companies Act 2006. Action for Borstal Community Project meets the definition of a public benefit entity under FRS 102. Assets and liabilities are initially recognised at historical cost or transaction value unless otherwise stated in the relevant accounting policy.

The financial statements are prepared on a going concern basis under the historical cost convention, modified to include certain items at fair value. The financial statements are presented in sterling, which is the functional currency of the Charity and rounded to the nearest £.

#### 2.2 Going concern

The Trustees assess whether the use of going concern is appropriate i.e. whether there are any material uncertainties related to events or conditions that may cast significant doubt on the ability of the Charity to continue as a going concern. The Trustees make this assessment in respect of a period of at least one year from the date of authorisation for issue of the financial statements and have concluded that the Charity has adequate resources to continue in operational existence for the foreseeable future and there are no material uncertainties about the Charity's ability to continue as a going concern, thus they continue to adopt the going concern basis of accounting in preparing the financial statements.

#### 2.3 Income

All income is recognised once the Charity has entitlement to the income, it is probable that the income will be received and the amount of income receivable can be measured reliably. Grants are included in the Statement of financial activities on a receivable basis. The balance of income received for specific purposes but not expended during the period is shown in the relevant funds on the Balance sheet. Where income is received in advance of entitlement of receipt, its recognition is deferred and included in creditors as deferred income. Where entitlement occurs before income is received, the income is accrued. On receipt, donated professional services and facilities are recognised on the basis of the value of the gift to the Charity which is the amount it would have been willing to pay to obtain services or facilities of equivalent economic benefit on the open market; a corresponding amount is then recognised in expenditure in the period of receipt. Income tax recoverable in relation to donations received under Gift Aid or deeds of covenant is recognised at the time of the donation.

## Notes to the financial statements for the year ended 31 March 2024

### 2. Accounting policies (continued)

#### 2.4 Expenditure

Expenditure is recognised once there is a legal or constructive obligation to transfer economic benefit to a third party, it is probable that a transfer of economic benefits will be required in settlement and the amount of the obligation can be measured reliably. Expenditure on charitable activities is incurred on directly undertaking the activities which further the Charity's objectives, as well as any associated support costs. All expenditure is inclusive of irrecoverable VAT.

#### 2.5 Interest receivable

Interest on funds held on deposit is included when receivable and the amount can be measured reliably by the Charity; this is normally upon notification of the interest paid or payable by the institution with whom the funds are deposited.

#### 2.6 Taxation

The Charity is considered to pass the tests set out in Paragraph 1 Schedule 6 of the Finance Act 2010 and therefore it meets the definition of a charitable company for UK corporation tax purposes. Accordingly, the Charity is potentially exempt from taxation in respect of income or capital gains received within categories covered by Chapter 3 Part 11 of the Corporation Tax Act 2010 or Section 256 of the Taxation of Chargeable Gains Act 1992, to the extent that such income or gains are applied exclusively to charitable purposes.

#### 2.7 Tangible fixed assets and depreciation

Tangible fixed assets are initially recognised at cost. After recognition, under the cost model, tangible fixed assets are measured at cost less accumulated depreciation and any accumulated impairment losses. All costs incurred to bring a tangible fixed asset into its intended working condition should be included in the measurement of cost. At each reporting date the Charity assesses whether there is any indication of impairment. If such indication exists, the recoverable amount of the asset is determined to be the higher of its fair value less costs to sell and its value in use. An impairment loss is recognised where the carrying amount exceeds the recoverable amount. Depreciation is charged so as to allocate the cost of tangible fixed assets less their residual value over their estimated useful lives, using the straight-line method.

Office equipment - 20% straight line

#### 2.8 Debtors

Trade and other debtors are recognised at the settlement amount. Prepayments are valued at the amount prepaid.

#### 2.9 Cash at bank and in hand

Cash at bank and in hand includes cash and short-term highly liquid investments with a short maturity of three months or less from the date of acquisition or opening of the deposit or similar account.

## Notes to the financial statements for the year ended 31 March 2024

### 2. Accounting policies (continued)

#### 2.10 Liabilities and provisions

Liabilities are recognised when there is an obligation at the Balance sheet date as a result of a past event, it is probable that a transfer of economic benefit will be required in settlement, and the amount of the settlement can be estimated reliably.

Liabilities are recognised at the amount that the Charity anticipates it will pay to settle the debt or the amount it has received as advanced payments for the goods or services it must provide.

Provisions are measured at the best estimate of the amounts required to settle the obligation. Where the effect of the time value of money is material, the provision is based on the present value of those amounts, discounted at the pre-tax discount rate that reflects the risks specific to the liability. The unwinding of the discount is recognised in the Statement of financial activities as a finance cost.

#### 2.11 Financial instruments

The Charity only has financial assets and financial liabilities of a kind that qualify as basic financial instruments. Basic financial instruments are initially recognised at transaction value and subsequently measured at their settlement value.

#### 2.12 Pensions

The Charity operates a defined contribution pension scheme and the pension charge represents the amounts payable by the Charity to the fund in respect of the year.

#### 2.13 Fund accounting

General funds are unrestricted funds which 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 costs 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 financial statements.

Investment income, gains and losses are allocated to the appropriate fund.

### 3. Critical accounting estimates and areas of judgement

Estimates and judgements are continually evaluated and are based on historical experience and other factors, including expectations of future events that are believed to be reasonable under the circumstances. The Charity does not currently have any significant accounting estimates or areas of judgement.

**Notes to the financial statements  
for the year ended 31 March 2024**

**4. Income from donations and legacies**

	<b>Restricted funds 2024 £</b>	<b>Unrestricte d funds 2024 £</b>	<b>Total funds 2024 £</b>	<b>Total funds 2023 £</b>
Donations	-	19,097	<b>19,097</b>	29,989
Government grants	-	52,094	<b>52,094</b>	77,031
	<u>-</u>	<u>71,191</u>	<u><b>71,191</b></u>	<u>107,020</u>

**5. Income from charitable activities**

	<b>Unrestricte d funds 2024 £</b>	<b>Total funds 2024 £</b>	<b>Total funds 2023 £</b>
Fees receivable	<u>1,855</u>	<u><b>1,855</b></u>	<u>1,720</u>

**6. Investment income**

	<b>Unrestricte d funds 2024 £</b>	<b>Total funds 2024 £</b>	<b>Total funds 2023 £</b>
Bank interest receivable	<u>190</u>	<u><b>190</b></u>	<u>34</u>

**Notes to the financial statements  
for the year ended 31 March 2024**

**7. Analysis of expenditure by activities**

	<b>Direct costs 2024 £</b>	<b>Support costs 2024 £</b>	<b>Total funds 2024 £</b>	Total funds 2023 £
Charitable activities	<u>77,911</u>	<u>2,192</u>	<u><b>80,103</b></u>	<u>115,730</u>

**Analysis of direct costs**

	<b>Total funds 2024 £</b>	As restated Total funds 2023 £
Staff costs	<b>48,988</b>	71,659
Depreciation	<b>100</b>	420
Rent and rates	<b>17,488</b>	20,733
Heat and light	<b>2,857</b>	2,218
Telephone and internet	<b>980</b>	782
Insurances	<b>591</b>	672
Bank charges	<b>60</b>	72
Sundry expenses	<b>1,055</b>	3,885
Equipment	<b>5791</b>	256
Decorating costs	<b>-</b>	200
	<u><b>77,911</b></u>	<u>100,897</u>

## Notes to the financial statements for the year ended 31 March 2024

### 7. Analysis of expenditure by activities (continued)

#### Analysis of direct costs (continued)

The decorating costs of £200 (2022: £5,082) relate to restricted expenditure in the year. All remaining direct costs expenditure in 2023 are from unrestricted funds.

#### Analysis of support costs

	<b>Total</b>	As restated Total
	<b>funds</b>	funds
	<b>2024</b>	2023
	£	£
Independent examiner's fees	<b>900</b>	1,560
Payroll fees	-	660
Consultancy fees	-	9260
Professional support costs	<b>1,292</b>	3,353
	<b><u>2,192</u></b>	<u>14,833</u>

All of the support costs, in both 2023 and 2024, were from unrestricted funds.

### 8. Staff costs

	<b>2024</b>	2023
	£	£
Wages and salaries	<b>48,594</b>	71,512
Social security costs	-	-
Pension costs	<b>364</b>	147
	<b><u>48,958</u></b>	<u>71,659</u>

The average number of persons employed by the Charity during the year was as follows:

<b>2024</b>	2023
<b>No.</b>	No.
<b>12</b>	8

No employee received remuneration amounting to more than £60,000 in either year.

Total remuneration and benefits received by key management personnel, including employer's national insurance contributions, amounted to £6,118 (2023: £14,610).

## Notes to the financial statements for the year ended 31 March 2024

### 9. Trustees' remuneration and expenses

During the year, no Trustees received any remuneration or other benefits (2023 - £NIL).

During the year ended 31 March 2024, no Trustee expenses have been incurred (2023 - £NIL).

### 10. Tangible fixed assets

	Office equipment £
<b>Cost or valuation</b>	
At 1 April 2023	14,581
Additions	65
At 31 March 2024	<u>14,646</u>
<b>Depreciation</b>	
At 1 April 2023	13,439
Charge for the year	100
At 31 March 2024	<u>13,539</u>
<b>Net book value</b>	
At 31 March 2024	<u>1,107</u>
At 31 March 2023	<u>1,142</u>

### 11. Debtors

	2024	2023
<b>Due within one year</b>		
Other debtors	110	29
Prepayments and accrued income	66	-
	<u>176</u>	<u>29</u>

### 12. Creditors

	2024	2023
	£	£
<b>Due within one year</b>		
Other Creditors	430	29
	<u>430</u>	<u>29</u>

**Notes to the financial statements for the year ended 31 March 2024**

**12. Creditors: Amounts falling due within one year**

	<b>2024</b>	2023
	£	£
Accruals and deferred income	<b>900</b>	1,560

**13. Statement of funds**

**Statement of funds - current year**

	<b>Balance at 1 April 2023</b>	<b>Income</b>	<b>Expenditure</b>	<b>Balance at 31 March 2024</b>
	£	£	£	£
<b>Unrestricted funds</b>				
General funds	<b>12,311</b>	<b>73,236</b>	<b>(80,103)</b>	<b>5,444</b>
<b>Restricted funds</b>				
Pre-school decorating fund	<b>4432</b>	-	-	<b>4,432</b>
<b>Total of funds</b>	<b>16,743</b>	<b>104,727</b>	<b>(80,103)</b>	<b>9,876</b>

**Restricted funds**

Pre-school decorating fund - this funding was received from the Co-op to enable the Charity to undertake redecoration and renovation works at the Pre-school.



**Notes to the financial statements for the year ended 31 March 2024**

**13. Statement of funds**

(continued)

**Statement of funds - prior year**

	Balance at			Transfers	Balance at
	1 April 2022	Income	Expenditure	in/out	31 March
	£	£	£	£	2023
					£
<b>Unrestricted funds</b>					
General funds	23,405	104,436	(115,530)	-	12,311
Restricted Funds	294	4,338	(200)	-	4,432
Total Funds	<u>23,699</u>	<u>108,774</u>	<u>(115,730)</u>		<u>16,743</u>



**ACTION FOR BORSTAL COMMUNITY PROJECT**

England & Wales - Charity number 1063842

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# Accounts

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**Registered number: 03364165**  
**Charity number: 1063842**

**Action for Borstal Community Project**  
**(A company limited by guarantee)**

**Unaudited**

**Trustees' report and financial statements**

**for the year ended 31 March 2023**

**Action for Borstal Community Project**  
**(A company limited by guarantee)**

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**Action for Borstal Community Project**  
**(A company limited by guarantee)**

**Reference and administrative details of the Charity, its Trustees and advisers**  
**for the year ended 31 March 2023**

**Trustees** S A Tranter, Chair  
A G Kew  
C McCann (resigned 15 March 2023)  
E M McVeigh  
Lisa Beckett (appointed 20 December 2022)  
Leanne Beckett (appointed 20 December 2022)

**Company registered number** 03364165

**Charity registered number** 1063842

**Registered office** 13 & 14 Mercury Close  
Borstal  
Rochester  
Kent  
ME1 3AT

**Accountants** Kreston Reeves LLP  
Chartered Accountants  
Montague Place, Quayside  
Chatham Maritime, Chatham  
Kent, ME4 4QU

**Bankers** CAF Bank Limited  
25 Kings Hill Avenue  
Kings Hill  
West Malling  
Kent  
ME19 4JQ

**Independent Examiner** Susan Robinson BA FCA FCIE DChA  
Kreston Reeves LLP  
Chartered Accountants  
Montague Place, Quayside  
Chatham Maritime, Chatham  
Kent, ME4 4QU

## **Action for Borstal Community Project** **(A company limited by guarantee)**

### **Trustees' report** **for the year ended 31 March 2023**

The Trustees present their annual report together with the financial statements of the Charity for the year from 1 April 2022 to 31 March 2023. The Annual report serves the purposes of both a Trustees' report and a Directors' report under company law. The Trustees confirm that the Annual report and financial statements of the Charity comply with the current statutory requirements, the requirements of the Charity's governing document and the provisions of the Statement of Recommended Practice (SORP) applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS102) (effective 1 January 2019).

Since the Charity qualifies as small under section 382 of the Companies Act 2006, the Strategic report required of medium and large companies under the Companies Act 2006 (Strategic Report and Directors' Report) Regulations 2013 has been omitted.

### **Objectives and activities**

#### **a. Policies and objectives**

The objects of the Charity are the advancement of education, the preservation and protection of health, the relief of poverty, sickness and distress and the provision of support for the benefit of local children, parents and other residents of Borstal and Rochester, Kent.

The Trustees confirm that they have referred to the guidance contained in the Charity Commission's general guidance published by the Charity Commission relating to public benefit, including the guidance 'Public benefit: running a charity (PB2)' when reviewing the Charity's aims and objectives and in planning future activities for the year.

#### **b. Volunteers**

The trustees volunteered according to their skills and time, helping with providing advice and some practical help on site, such as fitting/installing items and minor repairs.

### **Achievements and performance**

#### **a. Results for the year**

The Charity has received income during the financial year of £108,774 (2022: £113,758), whilst incurring expenditure totalling to £115,730 (2022: £114,179). This led to total reserves decreasing from £23,699 to £16,743. Of this £12,311 (2022: £23,405) is the Charity's unrestricted reserves, with £4,432 (2022: £294) being held as restricted funds at the Balance sheet date.

#### **b. Review of activities**

Various small events outside of normal working hours were arranged to improve engagement with parents and children.

The core income and expenditure is fairly reliable and predictable, so holding high reserves should not be necessary. However, the Trustees believe a comfortable level at the current time would be £40,000 – something the Charity is not quite achieving. It has been extremely difficult to increase income during the past year, but as 2023/24 progresses they hope to begin increasing the level of reserves up to £40,000, before embarking on any significant new additional expenditure. The Trustees continue to explore potential new sources of funding to improve reserves and help future developments.

The Trustees, staff and children are also very grateful to MHS homes for their ongoing maintenance of the building and external facilities.

**Action for Borstal Community Project**  
**(A company limited by guarantee)**

**Trustees' report (continued)**  
**for the year ended 31 March 2023**

**Financial review**

**a. Going concern**

After making appropriate enquiries, the Trustees have a reasonable expectation that the Charity has adequate resources to continue in operational existence for the foreseeable future. For this reason, they continue to adopt the going concern basis in preparing the financial statements. Further details regarding the adoption of the going concern basis can be found in the accounting policies.

**b. Reserves policy**

The Trustees have considered the level of reserves they need to hold to enable them to meet their charitable objectives. The Trustees are continually reviewing the services provided and the funding they are receiving.

The core income and expenditure is fairly reliable and predictable, so holding high reserves should not be necessary. However, the Trustees believe a comfortable level at the current time would be £40,000 – something the Charity is not quite achieving. It has been extremely difficult to increase income during the past year, but as 2022 progresses they hope to begin increasing the level of reserves up to £40,000, before embarking on any significant new additional expenditure. The Trustees continue to explore potential new sources of funding to improve reserves and help future developments.

**Structure, governance and management**

**a. Constitution**

Action for Borstal Community Project is registered as a charitable company limited by guarantee and was set up by a Memorandum of Association dated 1 May 1997.

The Charity is constituted under a Memorandum of Association and is a registered charity, number 1063842.

**b. Methods of appointment or election of Trustees**

The management of the Charity is the responsibility of the Trustees who are elected and co opted under the terms of the Articles of Association.

**c. Enquiries**

Any enquiries concerning the Charity should be addressed to the principal office at 13 & 14 Mercury Close, Borstal, Rochester, Kent, ME1 3AT.

**d. Financial risk management**

The Trustees have assessed the major risks to which the Charity is exposed and are satisfied that systems and procedures are in place to mitigate exposure to the major risks.

**Plans for future periods**

The Trustees hope to secure further funding and build reserves to ensure the vital work of the project continues. This includes new grants and section 106 contributions from local developments.

**Action for Borstal Community Project**  
**(A company limited by guarantee)**

**Trustees' report (continued)**  
**for the year ended 31 March 2023**

**Information on fundraising practices**

The Charity has not undertaken any significant fundraising activities during the financial year however, the Pre-school held a few small events to help finance materials for the children.

**Statement of Trustees' responsibilities**


The Trustees (who are also the Directors of the Charity for the purposes of company law) are responsible for preparing the Trustees' report and the financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

Company law requires the Trustees to prepare financial statements for each financial year. Under company law, the Trustees must not approve the financial statements unless they are satisfied that they give a true and fair view of the state of affairs of the Charity and of its income and application of resources, including its income and expenditure, for that period. In preparing these financial statements, the Trustees are required to:

- select suitable accounting policies and then apply them consistently;
- observe the methods and principles of the Charities SORP (FRS 102);
- make judgements and accounting estimates that are reasonable and prudent;
- state whether applicable UK Accounting Standards (FRS 102) have been followed, subject to any material departures disclosed and explained in the financial statements;
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the Charity will continue in business.

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

Approved by order of the members of the Board of Trustees and signed on their behalf by:



**S A Tranter**

Trustee

Date:

11/2/23

**Action for Borstal Community Project**  
**(A company limited by guarantee)**

**Independent examiner's report**  
**for the year ended 31 March 2023**

**Independent examiner's report to the Trustees of Action for Borstal Community Project ('the Charity')**

I report to the Charity Trustees on my examination of the accounts of the Charity for the year ended 31 March 2023.

**Responsibilities and basis of report**

As the Trustees of the Charity (and its Directors for the purposes of company law) you are responsible for the preparation of the accounts in accordance with the requirements of the Companies Act 2006 ('the 2006 Act').

Having satisfied myself that the accounts of the Charity are not required to be audited under Part 16 of the 2006 Act and are eligible for independent examination, I report in respect of my examination of the Charity's accounts carried out under section 145 of the Charities Act 2011 ('the 2011 Act'). In carrying out my examination I have followed the Directions given by the Charity Commission under section 145(5)(b) of the 2011 Act.

**Independent examiner's statement**

I have completed my examination. I confirm that no matters have come to my attention in connection with the examination giving me cause to believe:

1. accounting records were not kept in respect of the Charity as required by section 386 of the 2006 Act; or
2. the accounts do not accord with those records; or
3. the accounts do not comply with the accounting requirements of section 396 of the 2006 Act 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; or
4. the accounts have not been prepared in accordance with the methods and principles of the Statement of Recommended Practice for accounting and reporting by charities [applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102)].

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.

Signed:



Susan Robinson

Dated: 18 December 2023

BA FCA FCIE DChA

**Kreston Reeves LLP**

Chartered Accountants  
Chatham Maritime  
Montague Place, Quayside  
Chatham Maritime, Chatham  
Kent, ME4 4QU

**Action for Borstal Community Project**  
**(A company limited by guarantee)**

**Statement of financial activities (incorporating income and expenditure account)**  
**for the year ended 31 March 2023**

	Note	Restricted funds 2023 £	Unrestricted funds 2023 £	Total funds 2023 £	Total funds 2022 £
<b>Income from:</b>					
Donations and legacies	4	4,338	102,682	107,020	107,487
Charitable activities	5	-	1,720	1,720	6,271
Investments	6	-	34	34	-
<b>Total income</b>		<u>4,338</u>	<u>104,436</u>	<u>108,774</u>	<u>113,758</u>
<b>Expenditure on:</b>					
Charitable activities	7	200	115,530	115,730	114,179
<b>Total expenditure</b>		<u>200</u>	<u>115,530</u>	<u>115,730</u>	<u>114,179</u>
<b>Net movement in funds</b>		<u>4,138</u>	<u>(11,094)</u>	<u>(6,956)</u>	<u>(421)</u>
<b>Reconciliation of funds:</b>					
Total funds brought forward as restated		294	23,405	23,699	24,120
Net movement in funds		4,138	(11,094)	(6,956)	(421)
<b>Total funds carried forward</b>		<u>4,432</u>	<u>12,311</u>	<u>16,743</u>	<u>23,699</u>

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

The notes on pages 8 to 16 form part of these financial statements.

**Action for Borstal Community Project**  
**(A company limited by guarantee)**  
**Registered number: 03364165**

**Balance sheet**  
**as at 31 March 2023**

	Note	2023 £	2022 £
<b>Fixed assets</b>			
Tangible assets	10	1,142	1,242
<b>Current assets</b>			
Debtors	11	29	1,043
Cash at bank and in hand		17,132	26,942
		<u>17,161</u>	<u>27,985</u>
Creditors: amounts falling due within one year	12	(1,560)	(5,528)
<b>Net current assets</b>		<u>15,601</u>	<u>22,457</u>
<b>Total net assets</b>		<u>16,743</u>	<u>23,699</u>
<b>Charity funds</b>			
Restricted funds	13	4,432	294
Unrestricted funds	13	12,311	23,405
<b>Total funds</b>		<u>16,743</u>	<u>23,699</u>

The Charity was entitled to exemption from audit under section 477 of the Companies Act 2006.

The members have not required the company to obtain an audit for the year in question in accordance with section 476 of Companies Act 2006.

The Trustees acknowledge their responsibilities for complying with the requirements of the Act with respect to accounting records and preparation of financial statements.

The financial statements have been prepared in accordance with the provisions applicable to entities subject to the small companies regime.

The financial statements were approved and authorised for issue by the Trustees and signed on their behalf by:



**S A Tranter**

Trustee

Date:

11/2/23

The notes on pages 8 to 16 form part of these financial statements.

**Action for Borstal Community Project**  
**(A company limited by guarantee)**

**Notes to the financial statements**  
**for the year ended 31 March 2023**

**1. General information**

Action for Borstal is a company limited by guarantee and is incorporated in England & Wales with the registration number 03364165. The address of the registered office is 13 & 14 Mercury Close, Borstal, Rochester, Kent, ME1 3AT.

**2. Accounting policies**

**2.1 Basis of preparation of financial statements**

The financial statements have been prepared in accordance with the Charities SORP (FRS 102) - 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) (effective 1 January 2019), the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) and the Companies Act 2006.

Action for Borstal Community Project meets the definition of a public benefit entity under FRS 102. Assets and liabilities are initially recognised at historical cost or transaction value unless otherwise stated in the relevant accounting policy.

The financial statements are prepared on a going concern basis under the historical cost convention, modified to include certain items at fair value. The financial statements are presented in sterling, which is the functional currency of the Charity and rounded to the nearest £.

**2.2 Going concern**

The Trustees assess whether the use of going concern is appropriate i.e. whether there are any material uncertainties related to events or conditions that may cast significant doubt on the ability of the Charity to continue as a going concern. The Trustees make this assessment in respect of a period of at least one year from the date of authorisation for issue of the financial statements and have concluded that the Charity has adequate resources to continue in operational existence for the foreseeable future and there are no material uncertainties about the Charity's ability to continue as a going concern, thus they continue to adopt the going concern basis of accounting in preparing the financial statements.

**2.3 Income**

All income is recognised once the Charity has entitlement to the income, it is probable that the income will be received and the amount of income receivable can be measured reliably.

Grants are included in the Statement of financial activities on a receivable basis. The balance of income received for specific purposes but not expended during the period is shown in the relevant funds on the Balance sheet. Where income is received in advance of entitlement of receipt, its recognition is deferred and included in creditors as deferred income. Where entitlement occurs before income is received, the income is accrued.

On receipt, donated professional services and facilities are recognised on the basis of the value of the gift to the Charity which is the amount it would have been willing to pay to obtain services or facilities of equivalent economic benefit on the open market; a corresponding amount is then recognised in expenditure in the period of receipt.

Income tax recoverable in relation to donations received under Gift Aid or deeds of covenant is recognised at the time of the donation.



**Action for Borstal Community Project**  
**(A company limited by guarantee)**

**Notes to the financial statements**  
**for the year ended 31 March 2023**

**2. Accounting policies (continued)**

**2.10 Liabilities and provisions**

Liabilities are recognised when there is an obligation at the Balance sheet date as a result of a past event, it is probable that a transfer of economic benefit will be required in settlement, and the amount of the settlement can be estimated reliably.

Liabilities are recognised at the amount that the Charity anticipates it will pay to settle the debt or the amount it has received as advanced payments for the goods or services it must provide.

Provisions are measured at the best estimate of the amounts required to settle the obligation. Where the effect of the time value of money is material, the provision is based on the present value of those amounts, discounted at the pre-tax discount rate that reflects the risks specific to the liability. The unwinding of the discount is recognised in the Statement of financial activities as a finance cost.

**2.11 Financial instruments**

The Charity only has financial assets and financial liabilities of a kind that qualify as basic financial instruments. Basic financial instruments are initially recognised at transaction value and subsequently measured at their settlement value.

**2.12 Pensions**

The Charity operates a defined contribution pension scheme and the pension charge represents the amounts payable by the Charity to the fund in respect of the year.

**2.13 Fund accounting**

General funds are unrestricted funds which 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 costs 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 financial statements.

Investment income, gains and losses are allocated to the appropriate fund.

**3. Critical accounting estimates and areas of judgement**

Estimates and judgements are continually evaluated and are based on historical experience and other factors, including expectations of future events that are believed to be reasonable under the circumstances. The Charity does not currently have any significant accounting estimates or areas of judgement.

**Action for Borstal Community Project**  
**(A company limited by guarantee)**

**Notes to the financial statements**  
**for the year ended 31 March 2023**

**4. Income from donations and legacies**

	<b>Restricted funds 2023 £</b>	<b>Unrestricted funds 2023 £</b>	<b>Total funds 2023 £</b>	<b>Total funds 2022 £</b>
Donations	4,338	25,651	<b>29,989</b>	26,342
Government grants	-	77,031	<b>77,031</b>	81,145
	<u>4,338</u>	<u>102,682</u>	<u><b>107,020</b></u>	<u>107,487</u>
Total 2022	<u>4,587</u>	<u>102,900</u>	<u>107,487</u>	

**5. Income from charitable activities**

	<b>Unrestricted funds 2023 £</b>	<b>Total funds 2023 £</b>	<b>Total funds 2022 £</b>
Fees receivable	1,720	<b>1,720</b>	6,271
	<u>1,720</u>	<u><b>1,720</b></u>	<u>6,271</u>
Total 2022	<u>6,271</u>	<u>6,271</u>	

**6. Investment income**

	<b>Unrestricted funds 2023 £</b>	<b>Total funds 2023 £</b>	<b>Total funds 2022 £</b>
Bank interest receivable	34	<b>34</b>	-
	<u>34</u>	<u><b>34</b></u>	<u>-</u>

**Action for Borstal Community Project**  
**(A company limited by guarantee)**

**Notes to the financial statements**  
**for the year ended 31 March 2023**

**7. Analysis of expenditure by activities**

	<b>Direct costs 2023 £</b>	<b>Support costs 2023 £</b>	<b>Total funds 2023 £</b>	<b>Total funds 2022 £</b>
Charitable activities	100,897	14,833	<b>115,730</b>	114,179
Total 2022 as restated	110,535	3,644	114,179	

**Analysis of direct costs**

	<b>Total funds 2023 £</b>	<b>As restated Total funds 2022 £</b>
Staff costs	<b>71,659</b>	76,254
Depreciation	<b>420</b>	356
Rent and rates	<b>20,733</b>	20,710
Heat and light	<b>2,218</b>	1,439
Telephone and internet	<b>782</b>	1,089
Insurances	<b>672</b>	661
Bank charges	<b>72</b>	96
Sundry expenses	<b>3,885</b>	3,859
Equipment	<b>256</b>	989
Decorating costs	<b>200</b>	5,082
	<b>100,897</b>	110,535

**Action for Borstal Community Project**  
**(A company limited by guarantee)**

**Notes to the financial statements**  
**for the year ended 31 March 2023**

**7. Analysis of expenditure by activities (continued)**

**Analysis of direct costs (continued)**

The decorating costs of £200 (2022: £5,082) relate to restricted expenditure in the year. All remaining direct costs expenditure in 2023 are from unrestricted funds.

**Analysis of support costs**

	<b>Total funds 2023 £</b>	As restated Total funds 2022 £
Independent examiner's fees	<b>1,560</b>	1,002
Payroll fees	<b>660</b>	216
Consultancy fees	<b>9,260</b>	-
Professional support costs	<b>3,353</b>	2,426
	<b>14,833</b>	3,644

All of the support costs, in both 2022 and 2023, were from unrestricted funds.

**8. Staff costs**

	<b>2023 £</b>	2022 £
Wages and salaries	<b>71,512</b>	75,286
Social security costs	-	655
Pension costs	<b>147</b>	313
	<b>71,659</b>	76,254

The average number of persons employed by the Charity during the year was as follows:

	<b>2023 No.</b>	2022 No.
	<b>8</b>	10

No employee received remuneration amounting to more than £60,000 in either year.

Total remuneration and benefits received by key management personnel, including employer's national insurance contributions, amounted to £14,610 (2022: £8,142), of this £9,260 was paid to Faith Rivers, in her role as a consultant. This is set out in note 7 to the financial statements.

**Action for Borstal Community Project**  
**(A company limited by guarantee)**

**Notes to the financial statements**  
**for the year ended 31 March 2023**

**9. Trustees' remuneration and expenses**

During the year, no Trustees received any remuneration or other benefits (2022 - £NIL).

During the year ended 31 March 2023, no Trustee expenses have been incurred (2022 - £NIL).

**10. Tangible fixed assets**

	<b>Office equipment £</b>
<b>Cost or valuation</b>	
At 1 April 2022	14,261
Additions	320
At 31 March 2023	<u>14,581</u>
<b>Depreciation</b>	
At 1 April 2022	13,019
Charge for the year	420
At 31 March 2023	<u>13,439</u>
<b>Net book value</b>	
At 31 March 2023	<u><u>1,142</u></u>
At 31 March 2022	<u><u>1,242</u></u>

**11. Debtors**

	<b>2023 £</b>	<b>2022 £</b>
<b>Due within one year</b>		
Other debtors	29	543
Prepayments and accrued income	-	500
	<u>29</u>	<u>1,043</u>

**12. Creditors: Amounts falling due within one year**

	<b>2023 £</b>	<b>2022 £</b>
Accruals and deferred income	<u>1,560</u>	<u>5,528</u>

**Action for Borstal Community Project**  
**(A company limited by guarantee)**

**Notes to the financial statements**  
**for the year ended 31 March 2023**

**13. Statement of funds**

**Statement of funds - current year**

	Balance at 1 April 2022 £	Income £	Expenditure £	Balance at 31 March 2023 £
<b>Unrestricted funds</b>				
General funds	23,405	104,436	(115,530)	12,311
<b>Restricted funds</b>				
Pre-school decorating fund	294	4,338	(200)	4,432
<b>Total of funds</b>	<b>23,699</b>	<b>108,774</b>	<b>(115,730)</b>	<b>16,743</b>

**Restricted funds**

Pre-school decorating fund - this funding was received from the Co-op to enable the Charity to undertake redecoration and renovation works at the Pre-school.

**Statement of funds - prior year**

	Balance at 1 April 2021 £	Income £	Expenditure £	Transfers in/out £	Balance at 31 March 2022 £
<b>Unrestricted funds</b>					
General funds	24,120	109,171	(109,097)	(789)	23,405
<b>Restricted funds</b>					
Pre-school decorating fund	-	4,587	(5,082)	789	294
<b>Total of funds</b>	<b>24,120</b>	<b>113,758</b>	<b>(114,179)</b>	<b>-</b>	<b>23,699</b>

**Action for Borstal Community Project**  
**(A company limited by guarantee)**

**Notes to the financial statements**  
**for the year ended 31 March 2023**

**14. Analysis of net assets between funds**

**Analysis of net assets between funds - current year**

	<b>Restricted funds 2023 £</b>	<b>Unrestricted funds 2023 £</b>	<b>Total funds 2023 £</b>
Tangible fixed assets	-	1,142	<b>1,142</b>
Current assets	4,432	12,729	<b>17,161</b>
Creditors due within one year	-	(1,560)	<b>(1,560)</b>
<b>Total</b>	<b>4,432</b>	<b>12,311</b>	<b>16,743</b>

**Analysis of net assets between funds - prior year**

	<b>Restricted funds 2022 £</b>	<b>Unrestricted funds 2022 £</b>	<b>Total funds 2022 £</b>
Tangible fixed assets	-	1,242	1,242
Current assets	4,723	23,262	27,985
Creditors due within one year	(4,429)	(1,099)	(5,528)
<b>Total</b>	<b>294</b>	<b>23,405</b>	<b>23,699</b>

**15. Pension commitments**

The Charity operates a defined contribution pension scheme. The assets of the scheme are held separately from those of the Charity in an independently administered fund. The pension cost charge represents contributions payable by the Charity to the fund and amounted to £147 (2022 - £313). There are no amounts outstanding at the Balance sheet date (2022 - £Nil).

**16. Members' liability**

Each member of the Charity undertakes to contribute to the assets of the Charity in the event of it being wound up while he/she is a member, or within one year after he/she ceases to be a member, such amount as may be required, not exceeding £10 for the debts and liabilities contracted before he/she ceases to be a member.

**17. Related party transactions**

The Charity has not entered into any related party transactions during the financial year (2022: £Nil) and there are no amounts outstanding with any related parties at the Balance sheet date (2022: £Nil).

**ACTION FOR BORSTAL COMMUNITY PROJECT**

England & Wales - Charity number 1063842

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# Accounts

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**Registered number: 03364165**  
**Charity number: 1063842**

**Action for Borstal Community Project**  
**(A company limited by guarantee)**

**Unaudited**

**Trustees' report and financial statements**

**for the year ended 31 March 2022**

**Action for Borstal Community Project**  
**(A company limited by guarantee)**

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**Action for Borstal Community Project**  
**(A company limited by guarantee)**

**Reference and administrative details of the Charity, its Trustees and advisers**  
**for the year ended 31 March 2022**

**Trustees**  
S A Tranter, Chair  
A G Kew  
F Lewis (resigned 28 March 2022)  
C McCann  
E M McVeigh

**Company registered number** 03364165

**Charity registered number** 1063842

**Registered office**  
13 & 14 Mercury Close  
Borstal  
Rochester  
Kent  
ME1 3AT

**Accountants**  
Kreston Reeves LLP  
Chartered Accountants  
Montague Place  
Quayside  
Chatham Maritime  
Chatham  
Kent  
ME4 4QU

**Bankers**  
CAF Bank Limited  
25 Kings Hill Avenue  
Kings Hill  
West Malling  
Kent  
ME19 4JQ

**Action for Borstal Community Project**  
**(A company limited by guarantee)**

**Trustees' report**  
**for the year ended 31 March 2022**

The Trustees present their annual report together with the financial statements of the Charity for the year from 1 April 2021 to 31 March 2022. The Annual report serves the purposes of both a Trustees' report and a Directors' report under company law. The Trustees confirm that the Annual report and financial statements of the Charity comply with the current statutory requirements, the requirements of the Charity's governing document and the provisions of the Statement of Recommended Practice (SORP) applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS102) (effective 1 January 2019).

Since the Charity qualifies as small under section 382 of the Companies Act 2006, the Strategic report required of medium and large companies under the Companies Act 2006 (Strategic Report and Directors' Report) Regulations 2013 has been omitted.

**Objectives and activities**

**a. Policies and objectives**

The objects of the Charity are the advancement of education, the preservation and protection of health, the relief of poverty, sickness and distress and the provision of support for the benefit of local children, parents and other residents of Borstal and Rochester, Kent.

The objects of the Charity are the advancement of education, the preservation and protection of health, the relief of poverty, sickness and distress and the provision of support for the benefit of local children, parents and other residents of Borstal and Rochester, Kent.

The Trustees confirm that they have referred to the guidance contained in the Charity Commission's general guidance published by the Charity Commission relating to public benefit, including the guidance 'Public benefit: running a charity (PB2)' when reviewing the Charity's aims and objectives and in planning future activities for the year.

**b. Volunteers**

The Charity did not receive any help from volunteers during this period.

**Achievements and performance**

**a. Results for the year**

The Charity has received income during the financial year of £113,758 (2021: £97,710), whilst incurring expenditure totalling to £114,179 (2021: £89,613).

**b. Review of activities**

The Community Centre hosted several courses for residents during the year, although attendance was, at times, frustratingly low. Staffing levels have remained consistent but absences due to Covid-19 were challenging. The Pre-school was inspected by OFSTED on 24th February and given an overall rating of 'Requires Improvement'. Whilst disappointing, the setting implemented a plan to meet required improvements, and ultimately, we would like to achieve "outstanding". Numbers have remained consistent throughout the year, with 30-35 children in attendance and a long waiting list for places. The Project Manager has applied for several small grants to help with school trips and refurbishment of the Community Centre. A donation of £4,587 was received from the Co-op and used to redecorate the Pre-school building, on top of £789 which was received in the prior year and has been transferred from general funds. In addition, £500 was received from Cllr Tranter's ward improvement fund.

The Trustees, staff and children are also very grateful to MHS homes for the recently completed upgrade to the outside play area, which has significantly improved the enjoyment, benefit and safety of that space.

**Action for Borstal Community Project**  
**(A company limited by guarantee)**

**Trustees' report (continued)**  
**for the year ended 31 March 2022**

**Financial review**

**a. Going concern**

After making appropriate enquiries, the Trustees have a reasonable expectation that the Charity has adequate resources to continue in operational existence for the foreseeable future. For this reason, they continue to adopt the going concern basis in preparing the financial statements. Further details regarding the adoption of the going concern basis can be found in the accounting policies.

**b. Reserves policy**

The Trustees have considered the level of reserves they need to hold to enable them to meet their charitable objectives. The Trustees are continually reviewing the services provided and the funding they are receiving.

The core income and expenditure is fairly reliable and predictable, so holding high reserves should not be necessary. However, the Trustees believe a comfortable level at the current time would be £40,000 – something the Charity is not quite achieving. It has been extremely difficult to increase income during the past year, but as 2022 progresses they hope to begin increasing the level of reserves up to £40,000, before embarking on any significant new additional expenditure. The Trustees continue to explore potential new sources of funding to improve reserves and help future developments.

**Structure, governance and management**

**a. Constitution**

Action for Borstal Community Project is registered as a charitable company limited by guarantee and was set up by a Memorandum of Association dated 1 May 1997.

The Charity is constituted under a Memorandum of Association and is a registered charity, number 1063842.

**b. Methods of appointment or election of Trustees**

The management of the Charity is the responsibility of the Trustees who are elected and co opted under the terms of the Articles of Association.

**c. Enquiries**

Any enquiries concerning the Charity should be addressed to the principal office at 13 & 14 Mercury Close, Borstal, Rochester, Kent, ME1 3AT.

**d. Financial risk management**

The Trustees have assessed the major risks to which the Charity is exposed and are satisfied that systems and procedures are in place to mitigate exposure to the major risks.

**e. Covid-19**

The Trustees are aware of the lingering economic and social effects of the Covid-19 virus. The challenges of dealing with the virus are still in evidence, although much reduced, but the Charity continues to mitigate this by following the UK Government's guidelines and adapting/developing its own internal strategy. The Charity remains grateful to Medway Council for supporting its work in providing nursery provision to a deprived area of Medway and does not envisage any change to this support in the short term. The numbers attending the nursery have generally remained constant.

**Action for Borstal Community Project**  
**(A company limited by guarantee)**

**Trustees' report (continued)**  
**for the year ended 31 March 2022**

**Plans for future periods**

The Trustees hope to secure further funding and build reserves to ensure the vital work of the project continues. This includes new grants and section 106 contributions from local developments.

**Information on fundraising practices**

The Charity has not undertaken any significant fundraising activities during the financial year however, the pre-school held a few small events to help finance materials for the children.

**Statement of Trustees' responsibilities**

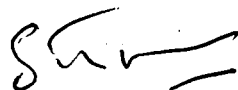
The Trustees (who are also the directors of the Charity for the purposes of company law) are responsible for preparing the Trustees' report and the financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

Company law requires the Trustees to prepare financial statements for each financial . Under company law, the Trustees must not approve the financial statements unless they are satisfied that they give a true and fair view of the state of affairs of the Charity and of its income and application of resources, including its income and expenditure, for that period. In preparing these financial statements, the Trustees are required to:

- select suitable accounting policies and then apply them consistently;
- observe the methods and principles of the Charities SORP (FRS 102);
- make judgements and accounting estimates that are reasonable and prudent;
- state whether applicable UK Accounting Standards (FRS 102) have been followed, subject to any material departures disclosed and explained in the financial statements;
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the Charity will continue in business.

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

Approved by order of the members of the Board of Trustees and signed on their behalf by:



**S A Tranter**

Trustee

Date:

10/6/22

**Action for Borstal Community Project  
(A company limited by guarantee)**

**Independent examiner's report  
for the year ended 31 March 2022**

**Independent examiner's report to the Trustees of Action for Borstal Community Project ('the Charity')**

I report to the Charity Trustees on my examination of the accounts of the Charity for the year ended 31 March 2022.

**Responsibilities and basis of report**

As the Trustees of the Charity (and its Directors for the purposes of company law) you are responsible for the preparation of the accounts in accordance with the requirements of the Companies Act 2006 ('the 2006 Act').

Having satisfied myself that the accounts of the Charity are not required to be audited under Part 16 of the 2006 Act and are eligible for independent examination, I report in respect of my examination of the Charity's accounts carried out under section 145 of the Charities Act 2011 ('the 2011 Act'). In carrying out my examination I have followed the Directions given by the Charity Commission under section 145(5)(b) of the 2011 Act.

**Independent examiner's statement**

I have completed my examination. I confirm that no matters have come to my attention in connection with the examination giving me cause to believe:

1. accounting records were not kept in respect of the Charity as required by section 386 of the 2006 Act; or
2. the accounts do not accord with those records; or
3. the accounts do not comply with the accounting requirements of section 396 of the 2006 Act 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; or
4. the accounts have not been prepared in accordance with the methods and principles of the Statement of Recommended Practice for accounting and reporting by charities [applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102)].

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.

Signed:



Dated: 16 June 2022

S Robison BA FCA FCIE DChA MCMI

**Kreston Reeves LLP**

Chartered Accountants  
Chatham Maritime

**Action for Borstal Community Project**  
**(A company limited by guarantee)**

**Statement of financial activities (incorporating income and expenditure account)**  
**for the year ended 31 March 2022**

	Note	Restricted funds 2022 £	Unrestricted funds 2022 £	Total funds 2022 £	Total funds 2021 £
<b>Income from:</b>					
Donations and legacies	3	4,587	102,900	107,487	93,028
Charitable activities	4	-	6,271	6,271	4,682
<b>Total income</b>		<b>4,587</b>	<b>109,171</b>	<b>113,758</b>	<b>97,710</b>
<b>Expenditure on:</b>					
Charitable activities	5	5,082	109,097	114,179	89,613
<b>Total expenditure</b>		<b>5,082</b>	<b>109,097</b>	<b>114,179</b>	<b>89,613</b>
<b>Net (expenditure)/income</b>		<b>(495)</b>	<b>74</b>	<b>(421)</b>	<b>8,097</b>
Transfers between funds	11	789	(789)	-	-
<b>Net movement in funds</b>		<b>294</b>	<b>(715)</b>	<b>(421)</b>	<b>8,097</b>
<b>Reconciliation of funds:</b>					
Total funds brought forward as restated		-	24,120	24,120	16,023
Net movement in funds		294	(715)	(421)	8,097
<b>Total funds carried forward</b>		<b>294</b>	<b>23,405</b>	<b>23,699</b>	<b>24,120</b>

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

The notes on pages 8 to 15 form part of these financial statements.

**Action for Borstal Community Project**  
**(A company limited by guarantee)**  
**Registered number: 03364165**

**Balance sheet**  
**as at 31 March 2022**

	Note	2022 £	2021 £
<b>Fixed assets</b>			
Tangible assets	8	1,242	720
<b>Current assets</b>			
Debtors	9	1,043	2,281
Cash at bank and in hand		26,942	24,247
		<u>27,985</u>	<u>26,528</u>
Creditors: amounts falling due within one year	10	(5,528)	(3,128)
<b>Net current assets</b>		<u>22,457</u>	<u>23,400</u>
<b>Total net assets</b>		<u>23,699</u>	<u>24,120</u>
<b>Charity funds</b>			
Restricted funds	11	294	-
Unrestricted funds	11	23,405	24,120
<b>Total funds</b>		<u>23,699</u>	<u>24,120</u>

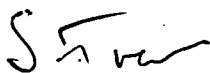
The Charity was entitled to exemption from audit under section 477 of the Companies Act 2006.

The members have not required the company to obtain an audit for the year in question in accordance with section 476 of Companies Act 2006.

The Trustees acknowledge their responsibilities for complying with the requirements of the Act with respect to accounting records and preparation of financial statements.

The financial statements have been prepared in accordance with the provisions applicable to entities subject to the small companies regime.

The financial statements were approved and authorised for issue by the Trustees and signed on their behalf by:



**S A Tranter**  
Trustee

Date: 10/6/22

The notes on pages 8 to 15 form part of these financial statements.

**Action for Borstal Community Project**  
**(A company limited by guarantee)**

**Notes to the financial statements**  
**for the year ended 31 March 2022**

**1. General information**

Action for Borstal is a company limited by guarantee and is incorporated in England & Wales with the registration number 03364165. The address of the registered office is 13 & 14 Mercury Close, Borstal, Rochester, Kent, ME1 3AT.

**2. Accounting policies**

**2.1 Basis of preparation of financial statements**

The financial statements have been prepared in accordance with the Charities SORP (FRS 102) - 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) (effective 1 January 2019), the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) and the Companies Act 2006.

Action for Borstal Community Project meets the definition of a public benefit entity under FRS 102. Assets and liabilities are initially recognised at historical cost or transaction value unless otherwise stated in the relevant accounting policy.

**2.2 Going concern**

The Trustees assess whether the use of going concern is appropriate i.e. whether there are any material uncertainties related to events or conditions that may cast significant doubt on the ability of the Charity to continue as a going concern. The Trustees make this assessment in respect of a period of at least one year from the date of authorisation for issue of the financial statements and have concluded that the Charity has adequate resources to continue in operational existence for the foreseeable future and there are no material uncertainties about the Charity's ability to continue as a going concern, thus they continue to adopt the going concern basis of accounting in preparing the financial statements.

**2.3 Income**

All income is recognised once the Charity has entitlement to the income, it is probable that the income will be received and the amount of income receivable can be measured reliably.

Grants are included in the Statement of financial activities on a receivable basis. The balance of income received for specific purposes but not expended during the period is shown in the relevant funds on the Balance sheet. Where income is received in advance of entitlement of receipt, its recognition is deferred and included in creditors as deferred income. Where entitlement occurs before income is received, the income is accrued.

On receipt, donated professional services and facilities are recognised on the basis of the value of the gift to the Charity which is the amount it would have been willing to pay to obtain services or facilities of equivalent economic benefit on the open market; a corresponding amount is then recognised in expenditure in the period of receipt.

Income tax recoverable in relation to donations received under Gift Aid or deeds of covenant is recognised at the time of the donation.

**Action for Borstal Community Project**  
**(A company limited by guarantee)**

**Notes to the financial statements**  
**for the year ended 31 March 2022**

**2. Accounting policies (continued)**

**2.4 Expenditure**

Expenditure is recognised once there is a legal or constructive obligation to transfer economic benefit to a third party, it is probable that a transfer of economic benefits will be required in settlement and the amount of the obligation can be measured reliably.

Expenditure on charitable activities is incurred on directly undertaking the activities which further the Charity's objectives, as well as any associated support costs.

All expenditure is inclusive of irrecoverable VAT.

**2.5 Tangible fixed assets and depreciation**

Tangible fixed assets are initially recognised at cost. After recognition, under the cost model, tangible fixed assets are measured at cost less accumulated depreciation and any accumulated impairment losses. All costs incurred to bring a tangible fixed asset into its intended working condition should be included in the measurement of cost.

At each reporting date the Charity assesses whether there is any indication of impairment. If such indication exists, the recoverable amount of the asset is determined to be the higher of its fair value less costs to sell and its value in use. An impairment loss is recognised where the carrying amount exceeds the recoverable amount.

Depreciation is charged so as to allocate the cost of tangible fixed assets less their residual value over their estimated useful lives, using the straight-line method.

Office equipment	- 20% straight line
------------------	---------------------

**2.6 Debtors**

Trade and other debtors are recognised at the settlement amount after any trade discount offered. Prepayments are valued at the amount prepaid net of any trade discounts due.

**2.7 Cash at bank and in hand**

Cash at bank and in hand includes cash and short-term highly liquid investments with a short maturity of three months or less from the date of acquisition or opening of the deposit or similar account.

**2.8 Liabilities and provisions**

Liabilities are recognised when there is an obligation at the Balance sheet date as a result of a past event, it is probable that a transfer of economic benefit will be required in settlement, and the amount of the settlement can be estimated reliably.

Liabilities are recognised at the amount that the Charity anticipates it will pay to settle the debt or the amount it has received as advanced payments for the goods or services it must provide.

Provisions are measured at the best estimate of the amounts required to settle the obligation. Where the effect of the time value of money is material, the provision is based on the present value of those amounts, discounted at the pre-tax discount rate that reflects the risks specific to the liability. The unwinding of the discount is recognised in the Statement of financial activities as a finance cost.

**Action for Borstal Community Project**  
**(A company limited by guarantee)**

**Notes to the financial statements**  
**for the year ended 31 March 2022**

**2. Accounting policies (continued)**

**2.9 Financial instruments**

The Charity only has financial assets and financial liabilities of a kind that qualify as basic financial instruments. Basic financial instruments are initially recognised at transaction value and subsequently measured at their settlement value.

**2.10 Pensions**

The Charity operates a defined contribution pension scheme and the pension charge represents the amounts payable by the Charity to the fund in respect of the year.

**2.11 Fund accounting**

General funds are unrestricted funds which 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 costs 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 financial statements.

**3. Income from donations and legacies**

	<b>Restricted funds 2022 £</b>	<b>Unrestricted funds 2022 £</b>	<b>Total funds 2022 £</b>	<b>Total funds 2021 £</b>
Donations	4,587	21,755	<b>26,342</b>	16,629
Government grants	-	81,145	<b>81,145</b>	76,399
	<u>4,587</u>	<u>102,900</u>	<u><b>107,487</b></u>	<u>93,028</u>
Total 2021	<u>-</u>	<u>93,028</u>	<u>93,028</u>	

**4. Income from charitable activities**

	<b>Unrestricted funds 2022 £</b>	<b>Total funds 2022 £</b>	<b>Total funds 2021 £</b>
Fees receivable	6,271	<b>6,271</b>	4,682
Total 2021	<u>4,682</u>	<u>4,682</u>	

**Action for Borstal Community Project**  
**(A company limited by guarantee)**

**Notes to the financial statements**  
**for the year ended 31 March 2022**

**5. Analysis of expenditure by activities**

	<b>Direct costs 2022 £</b>	<b>Support costs 2022 £</b>	<b>Total funds 2022 £</b>	<b>Total funds 2021 £</b>
Charitable activities	112,961	1,218	<b>114,179</b>	89,613
Total 2021	<b>88,509</b>	<b>1,104</b>	<b>89,613</b>	

**Analysis of direct costs**

	<b>Total funds 2022 £</b>	<b>Total funds 2021 £</b>
Staff costs	<b>76,254</b>	63,383
Depreciation	<b>356</b>	315
Rent and rates	<b>20,710</b>	12,146
Heat and light	<b>1,439</b>	1,440
Telephone and internet	<b>1,089</b>	4,150
Insurances	<b>661</b>	625
Professional support and office costs	<b>2,426</b>	2,400
Bank charges	<b>96</b>	69
Sundry expenses	<b>3,859</b>	1,983
Equipment	<b>989</b>	1,998
Decorating costs	<b>5,082</b>	-
	<b>112,961</b>	<b>88,509</b>

The decorating costs of £5,082 (2021: £Nil) relate to restricted expenditure in the year. All remaining direct costs expenditure in 2022 are from unrestricted funds.

All of the 2021 direct costs expenditure was from unrestricted funds.

**Action for Borstal Community Project**  
**(A company limited by guarantee)**

**Notes to the financial statements**  
**for the year ended 31 March 2022**

**5. Analysis of expenditure by activities (continued)**

**Analysis of support costs**

	<b>Unrestricted funds 2022 £</b>	<b>Total funds 2022 £</b>	<b>Total funds 2021 £</b>
Independent examination fees	1,002	<b>1,002</b>	954
Accountancy fees	216	<b>216</b>	150
	<u>1,218</u>	<u><b>1,218</b></u>	<u>1,104</u>
<b>Total 2021</b>	<u>1,104</u>	<u><b>1,104</b></u>	

**6. Staff costs**

	<b>2022 £</b>	<b>2021 £</b>
Wages and salaries	<b>75,286</b>	63,145
Social security costs	<b>655</b>	-
Pension costs	<b>313</b>	238
	<u><b>76,254</b></u>	<u>63,383</u>

The average number of persons employed by the Charity during the year was as follows:

	<b>2022 No.</b>	<b>2021 No.</b>
	<u><b>10</b></u>	<u>10</u>

No employee received remuneration amounting to more than £60,000 in either year.

Total remuneration and benefits received by key management personnel, including employer's national insurance contributions, amounted to £8,142 (2021: £1,488).

**7. Trustees' remuneration and expenses**

During the year, no Trustees received any remuneration or other benefits (2021 - £NIL).

During the year ended 31 March 2022, no Trustee expenses have been incurred (2021 - £NIL).

**Action for Borstal Community Project**  
**(A company limited by guarantee)**

**Notes to the financial statements**  
**for the year ended 31 March 2022**

**8. Tangible fixed assets**

	<b>Office equipment £</b>
<b>Cost or valuation</b>	
At 1 April 2021	13,383
Additions	878
At 31 March 2022	<u>14,261</u>
<b>Depreciation</b>	
At 1 April 2021	12,663
Charge for the year	356
At 31 March 2022	<u>13,019</u>
<b>Net book value</b>	
At 31 March 2022	<u>1,242</u>
At 31 March 2021	<u>720</u>

**9. Debtors**

	<b>2022 £</b>	<b>2021 £</b>
<b>Due within one year</b>		
Other debtors	543	2,281
Prepayments and accrued income	500	-
	<u>1,043</u>	<u>2,281</u>

**Action for Borstal Community Project**  
**(A company limited by guarantee)**

**Notes to the financial statements**  
**for the year ended 31 March 2022**

**10. Creditors: Amounts falling due within one year**

	<b>2022</b>	2021
	£	£
Other taxation and social security	-	218
Other creditors	-	1,956
Accruals and deferred income	<b>5,528</b>	954
	<b>5,528</b>	<b>3,128</b>

**11. Statement of funds**

**Statement of funds - current year**

	<b>Balance at 1</b>			<b>Transfers</b>	<b>Balance at</b>
	<b>April 2021</b>	<b>Income</b>	<b>Expenditure</b>	<b>in/out</b>	<b>31 March</b>
	£	£	£	£	2022
					£
<b>Unrestricted funds</b>					
General funds	<b>24,120</b>	<b>109,171</b>	<b>(109,097)</b>	<b>(789)</b>	<b>23,405</b>
<b>Restricted funds</b>					
Pre-school decorating fund	-	<b>4,587</b>	<b>(5,082)</b>	<b>789</b>	<b>294</b>
<b>Total of funds</b>	<b>24,120</b>	<b>113,758</b>	<b>(114,179)</b>	<b>-</b>	<b>23,699</b>

**Restricted funds**

Pre-school decorating fund - this funding was received from the Co-op to enable the Charity to undertake redecoration and renovation works at the pre-school.

**Statement of funds - prior year**

	<b>Balance at</b>			<b>Balance at</b>
	<b>1 April 2020</b>	<b>Income</b>	<b>Expenditure</b>	<b>31 March</b>
	£	£	£	2021
				£
<b>Unrestricted funds</b>				
General funds	16,023	97,710	(89,613)	24,120

**Action for Borstal Community Project**  
**(A company limited by guarantee)**

**Notes to the financial statements**  
**for the year ended 31 March 2022**

**12. Analysis of net assets between funds**

**Analysis of net assets between funds - current year**

	<b>Restricted funds 2022 £</b>	<b>Unrestricted funds 2022 £</b>	<b>Total funds 2022 £</b>
Tangible fixed assets	-	1,242	<b>1,242</b>
Current assets	4,723	23,262	<b>27,985</b>
Creditors due within one year	(4,429)	(1,099)	<b>(5,528)</b>
<b>Total</b>	<b>294</b>	<b>23,405</b>	<b>23,699</b>

**Analysis of net assets between funds - prior year**

	<b>Unrestricted funds 2021 £</b>	<b>Total funds 2021 £</b>
Tangible fixed assets	720	720
Current assets	26,528	26,528
Creditors due within one year	(3,128)	(3,128)
<b>Total</b>	<b>24,120</b>	<b>24,120</b>

**13. Pension commitments**

The Charity operates a defined contribution pension scheme. The assets of the scheme are held separately from those of the Charity in an independently administered fund. The pension cost charge represents contributions payable by the Charity to the fund and amounted to £313 (2021 - £238). There are no amounts outstanding at the Balance sheet date (2021 - £Nil).

**14. Members' liability**

Each member of the Charity undertakes to contribute to the assets of the Charity in the event of it being wound up while he/she is a member, or within one year after he/she ceases to be a member, such amount as may be required, not exceeding £10 for the debts and liabilities contracted before he/she ceases to be a member.

**15. Related party transactions**

The Charity has not entered into any related party transactions during the financial year (2021: £Nil) and there are no amounts outstanding with any related parties at the Balance sheet date (2021: £Nil).

During the comparative period the Trustees donated computer equipment to the Charity amounting to £900. The Trustees haven't made any donations to the Charity this year.



**ACTION FOR BORSTAL COMMUNITY PROJECT**

England & Wales - Charity number 1063842

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# Accounts

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**Registered number: 03364165**  
**Charity number: 1063842**

**Action for Borstal Community Project**  
**(A company limited by guarantee)**

**Unaudited**

**Trustees' report and financial statements**

**for the year ended 31 March 2021**

**Action for Borstal Community Project**  
**(A company limited by guarantee)**

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**Action for Borstal Community Project**  
**(A company limited by guarantee)**

**Reference and administrative details of the Charity, its Trustees and advisers**  
**for the year ended 31 March 2021**

**Trustees** S A Tranter, Chair  
A G Kew  
F Lewis  
C McCann  
E Baker (resigned 1 February 2021)  
E M McVeigh (appointed 26 February 2021)

**Company registered number** 03364165

**Charity registered number** 1063842

**Registered office** 13 & 14 Mercury Close  
Borstal  
Rochester  
Kent  
ME1 3AT

**Accountants** Kreston Reeves LLP  
Chartered Accountants  
Montague Place  
Quayside  
Chatham Maritime  
Chatham  
Kent  
ME4 4QU

**Bankers** Cafcash Limited  
Kings Hill  
West Malling  
Kent  
ME19 4TA

**Action for Borstal Community Project**  
**(A company limited by guarantee)**

**Trustees' report**  
**for the year ended 31 March 2021**

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The Trustees present their annual report together with the financial statements of the Charity for the year from 1 April 2020 to 31 March 2021. The Annual report serves the purposes of both a Trustees' report and a Directors' report under company law. The Trustees confirm that the Annual report and financial statements of the Charity comply with the current statutory requirements, the requirements of the Charity's governing document and the provisions of the Statement of Recommended Practice (SORP) applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS102) (effective 1 January 2019).

Since the Charity qualifies as small under section 382 of the Companies Act 2006, the Strategic report required of medium and large companies under the Companies Act 2006 (Strategic Report and Directors' Report) Regulations 2013 has been omitted.

**Objectives and activities**

**a. Policies and objectives**

The objects of the Charity are the advancement of education, the preservation and protection of health, the relief of poverty, sickness and distress and the provision of support for the benefit of local children, parents and other residents of Borstal and Rochester, Kent.

The Trustees confirm that they have referred to the guidance contained in the Charity Commission's general guidance published by the Charity Commission relating to public benefit, including the guidance 'Public benefit: running a charity (PB2)' when reviewing the Charity's aims and objectives and in planning future activities for the year.

**b. Volunteers**

The Charity received administrative support from one volunteer during the year and is extremely grateful for her efforts. No remuneration was paid, and no expenses have been reimbursed.

**Achievements and performance**

**a. Results for the year**

The Charity has received income during the financial year of £97,710 (2020: £103,097), whilst incurring expenditure totalling to £89,613 (2020: £100,989).

**b. Review of activities**

The Charity operated for much of the year without a Project Manager in place. The two Pre-School Managers covered the basic inputs with assistance from the community volunteer until a new Project Manager was appointed on 4th January 2021. A new Trustee was appointed in February following the resignation of one of the long-standing Trustees. The pre-school and community centre closed from April until June due to the pandemic, but numbers have remained consistent since then, with approximately 30-35 children in attendance and a long waiting list for places. Due to Covid-19 restrictions few funding opportunities were pursued, and all community centre activities ceased.

**Action for Borstal Community Project**  
**(A company limited by guarantee)**

**Trustees' report (continued)**  
**for the year ended 31 March 2021**

**Financial review**

**a. Going concern**

After making appropriate enquiries, the Trustees have a reasonable expectation that the Charity has adequate resources to continue in operational existence for the foreseeable future. For this reason, they continue to adopt the going concern basis in preparing the financial statements. Further details regarding the adoption of the going concern basis can be found in the accounting policies.

**b. Reserves policy**

The Trustees have considered the level of reserves they need to hold to enable them to meet their charitable objectives. The Trustees are continually reviewing the services provided and the funding they are receiving.

The core income and expenditure is fairly reliable and predictable, so holding high reserves should not be necessary. However, the Trustees believe a comfortable level at the current time would be £40,000 – something they are not quite achieving. It has been extremely difficult to increase income during the past year, but as 2021 progresses they hope to begin increasing the level of reserves up to £40,000 before embarking on any significant new additional expenditure.

**Structure, governance and management**

**a. Constitution**

Action for Borstal Community Project is registered as a charitable company limited by guarantee and was set up by a Memorandum of Association dated 1 May 1997.

The Charity is constituted under a Memorandum of Association and is a registered charity, number 1063842.

**b. Methods of appointment or election of Trustees**

The management of the Charity is the responsibility of the Trustees who are elected and co opted under the terms of the Articles of Association.

**c. Enquiries**

Any enquiries concerning the Charity should be addressed to the principal office at 13 & 14 Mercury Close, Borstal, Rochester, Kent, ME1 3AT.

**d. Financial risk management**

The Trustees have assessed the major risks to which the Charity is exposed and are satisfied that systems and procedures are in place to mitigate exposure to the major risks.

**Action for Borstal Community Project**  
**(A company limited by guarantee)**

**Trustees' report (continued)**  
**for the year ended 31 March 2021**

**Structure, governance and management (continued)**

**e. Covid-19**

At the time of signing the accounts the Trustees are aware of the potential economic and social effects of the Covid-19 virus outbreak. The full impact of the pandemic on the UK economy is still evolving, but the Charity will continue to seek to mitigate this risk by following the UK Government's guidelines and adapting/developing its own internal strategy. The Charity remains grateful to Medway Council for supporting its work in providing nursery provision to a deprived area of Medway and does not envisage any change to this support in the short term. The numbers attending the nursery have generally remained constant since the initial 2020 lockdown was lifted, although, due to Covid 19 restrictions, it has not been possible to offer "afternoon only" nursery provision. Only those children who have already been at the nursery in the morning can stay for the afternoon session to minimise any chance of cross infection. This does mean that staff hours have had to be reduced as numbers (and associated financing) are lower in the afternoons. All areas of the nursery are thoroughly cleaned each afternoon.

**Plans for future periods**

Due to Covid-19 and lack of a Project Manager for much of the period, it has not been possible to open the Community Centre. Following the appointment of the new Project Manager in January, and ongoing lifting of Covid-19 restrictions the Trustees hope to secure funding, build reserves and expand community activities. This includes new grants and section 106 contributions from local developments, as well as anticipation of additional fee income next year.

**Information on fundraising practices**

The Charity has not undertaken any significant fundraising activities during the financial year however a donation was received from the Co-op Community Fund and the Trustees very generously donated a much needed computer.

**Statement of Trustees' responsibilities**

The Trustees (who are also the Directors of the Charity for the purposes of company law) are responsible for preparing the Trustees' report and the financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

Company law requires the Trustees to prepare financial statements for each financial year. Under company law, the Trustees must not approve the financial statements unless they are satisfied that they give a true and fair view of the state of affairs of the Charity and of its income and application of resources, including its income and expenditure, for that period. In preparing these financial statements, the Trustees are required to:

- select suitable accounting policies and then apply them consistently;
- observe the methods and principles of the Charities SORP (FRS 102);
- make judgements and accounting estimates that are reasonable and prudent;
- state whether applicable UK Accounting Standards (FRS 102) have been followed, subject to any material departures disclosed and explained in the financial statements;
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the Charity will continue in business.

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

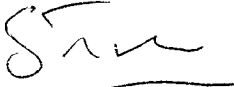
**Action for Borstal Community Project  
(A company limited by guarantee)**

**Trustees' report (continued)  
for the year ended 31 March 2021**

Approved by order of the members of the Board of Trustees on  
their behalf by:

1/9/2021

and signed on



**S A Tranter**  
Trustee

**Action for Borstal Community Project**  
**(A company limited by guarantee)**

**Independent examiner's report**  
**for the year ended 31 March 2021**

**Independent examiner's report to the Trustees of Action for Borstal Community Project ('the Charity')**

I report to the Charity Trustees on my examination of the accounts of the Charity for the year ended 31 March 2021.

**Responsibilities and basis of report**

As the Trustees of the Charity (and its Directors for the purposes of company law) you are responsible for the preparation of the accounts in accordance with the requirements of the Companies Act 2006 ('the 2006 Act').

Having satisfied myself that the accounts of the Charity are not required to be audited under Part 16 of the 2006 Act and are eligible for independent examination, I report in respect of my examination of the Charity's accounts carried out under section 145 of the Charities Act 2011 ('the 2011 Act'). In carrying out my examination I have followed the Directions given by the Charity Commission under section 145(5)(b) of the 2011 Act.

**Independent examiner's statement**

I have completed my examination. I confirm that no matters have come to my attention in connection with the examination giving me cause to believe:

1. accounting records were not kept in respect of the Charity as required by section 386 of the 2006 Act; or
2. the accounts do not accord with those records; or
3. the accounts do not comply with the accounting requirements of section 396 of the 2006 Act 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; or
4. the accounts have not been prepared in accordance with the methods and principles of the Statement of Recommended Practice for accounting and reporting by charities [applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102)].

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.

Signed: 

Dated: 6 September 2021

S Robison BA FCA FCIE DChA MCMl

**Kreston Reeves LLP**

Chartered Accountants  
Chatham Maritime

**Action for Borstal Community Project**  
**(A company limited by guarantee)**

**Statement of financial activities (incorporating income and expenditure account)**  
**for the year ended 31 March 2021**

	Note	Unrestricted funds 2021 £	Total funds 2021 £	Total funds 2020 £
<b>Income from:</b>				
Donations and legacies	3	93,028	93,028	96,570
Charitable activities	4	4,682	4,682	6,527
<b>Total income</b>		<u>97,710</u>	<u>97,710</u>	<u>103,097</u>
<b>Expenditure on:</b>				
Charitable activities	5	89,613	89,613	100,989
<b>Total expenditure</b>		<u>89,613</u>	<u>89,613</u>	<u>100,989</u>
<b>Net movement in funds</b>		<u>8,097</u>	<u>8,097</u>	<u>2,108</u>
<b>Reconciliation of funds:</b>				
Total funds brought forward as restated		16,023	16,023	13,915
Net movement in funds		8,097	8,097	2,108
<b>Total funds carried forward</b>		<u>24,120</u>	<u>24,120</u>	<u>16,023</u>

The notes on pages 9 to 17 form part of these financial statements.

**Action for Borstal Community Project**  
**(A company limited by guarantee)**  
**Registered number: 03364165**

**Balance sheet**  
**as at 31 March 2021**

	Note	2021 £	2020 £
<b>Fixed assets</b>			
Tangible assets	8	<u>720</u>	<u>135</u>
		<b>720</b>	<b>135</b>
<b>Current assets</b>			
Debtors	9	2,281	199
Cash at bank and in hand		<u>24,247</u>	<u>24,858</u>
		<b>26,528</b>	<b>25,057</b>
Creditors: amounts falling due within one year	10	<u>(3,128)</u>	<u>(8,413)</u>
<b>Net current assets</b>		<u><b>23,400</b></u>	<u>16,644</u>
<b>Total assets less current liabilities</b>		<u><b>24,120</b></u>	<u>16,779</u>
Creditors: amounts falling due after more than one year	11	<u>-</u>	<u>(756)</u>
<b>Total net assets</b>		<u><u><b>24,120</b></u></u>	<u><u>16,023</u></u>
<b>Charity funds</b>			
Unrestricted funds	12	<u>24,120</u>	<u>16,023</u>
<b>Total funds</b>		<u><u><b>24,120</b></u></u>	<u><u>16,023</u></u>

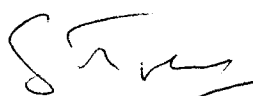
The Charity was entitled to exemption from audit under section 477 of the Companies Act 2006.

The members have not required the Charity to obtain an audit for the year in question in accordance with section 476 of Companies Act 2006.

The Trustees acknowledge their responsibilities for complying with the requirements of the Act with respect to accounting records and preparation of financial statements.

The financial statements have been prepared in accordance with the provisions applicable to entities subject to the small companies regime.

The financial statements were approved and authorised for issue by the Trustees on 1/9/2021 and signed on their behalf by:



**S A Tranter**  
Trustee

The notes on pages 9 to 17 form part of these financial statements.

**Action for Borstal Community Project**  
**(A company limited by guarantee)**

**Notes to the financial statements**  
**for the year ended 31 March 2021**

**1. General information**

Action for Borstal is a company limited by guarantee and is incorporated in England & Wales with the registration number 03364165. The address of the registered office is 13 & 14 Mercury Close, Borstal, Rochester, Kent, ME1 3AT.

**2. Accounting policies**

**2.1 Basis of preparation of financial statements**

The financial statements have been prepared in accordance with the Charities SORP (FRS 102) - 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) (effective 1 January 2019), the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) and the Companies Act 2006.

Action for Borstal Community Project meets the definition of a public benefit entity under FRS 102. Assets and liabilities are initially recognised at historical cost or transaction value unless otherwise stated in the relevant accounting policy.

**2.2 Going concern**

The Trustees assess whether the use of going concern is appropriate i.e. whether there are any material uncertainties related to events or conditions that may cast significant doubt on the ability of the Charity to continue as a going concern. The Trustees make this assessment in respect of a period of at least one year from the date of authorisation for issue of the financial statements and have concluded that the Charity has adequate resources to continue in operational existence for the foreseeable future and there are no material uncertainties about the Charity's ability to continue as a going concern, thus they continue to adopt the going concern basis of accounting in preparing the financial statements.

Whilst the impact of the COVID-19 pandemic has been assessed by the Trustees, so far as is reasonably possible, due to its unprecedented impact on the worldwide economy it is difficult to evaluate with any certainty the potential outcomes on the Charity's future activities. However, taking into consideration the Charity's level of reserves, the Trustees believe that the Charity will be able to continue in operational existence for the foreseeable future.

**2.3 Income**

All income is recognised once the Charity has entitlement to the income, it is probable that the income will be received and the amount of income receivable can be measured reliably.

Grants are included in the Statement of financial activities on a receivable basis. The balance of income received for specific purposes but not expended during the period is shown in the relevant funds on the Balance sheet. Where income is received in advance of entitlement of receipt, its recognition is deferred and included in creditors as deferred income. Where entitlement occurs before income is received, the income is accrued.

On receipt, donated professional services and facilities are recognised on the basis of the value of the gift to the Charity which is the amount it would have been willing to pay to obtain services or facilities of equivalent economic benefit on the open market; a corresponding amount is then recognised in expenditure in the period of receipt.

**Action for Borstal Community Project**  
**(A company limited by guarantee)**

**Notes to the financial statements**  
**for the year ended 31 March 2021**

**2. Accounting policies (continued)**

**2.4 Expenditure**

Expenditure is recognised once there is a legal or constructive obligation to transfer economic benefit to a third party, it is probable that a transfer of economic benefits will be required in settlement and the amount of the obligation can be measured reliably.

Expenditure on charitable activities is incurred on directly undertaking the activities which further the Charity's objectives, as well as any associated support costs.

All expenditure is inclusive of irrecoverable VAT.

**2.5 Tangible fixed assets and depreciation**

Tangible fixed assets are initially recognised at cost. After recognition, under the cost model, tangible fixed assets are measured at cost less accumulated depreciation and any accumulated impairment losses. All costs incurred to bring a tangible fixed asset into its intended working condition should be included in the measurement of cost.

At each reporting date the Charity assesses whether there is any indication of impairment. If such indication exists, the recoverable amount of the asset is determined to be the higher of its fair value less costs to sell and its value in use. An impairment loss is recognised where the carrying amount exceeds the recoverable amount.

Depreciation is charged so as to allocate the cost of tangible fixed assets less their residual value over their estimated useful lives, using the straight-line method.

Office equipment	- 20% straight line
------------------	---------------------

**2.6 Debtors**

Trade and other debtors are recognised at the settlement amount after any trade discount offered. Prepayments are valued at the amount prepaid net of any trade discounts due.

**2.7 Cash at bank and in hand**

Cash at bank and in hand includes cash and short-term highly liquid investments with a short maturity of three months or less from the date of acquisition or opening of the deposit or similar account.

**2.8 Liabilities and provisions**

Liabilities are recognised when there is an obligation at the Balance sheet date as a result of a past event, it is probable that a transfer of economic benefit will be required in settlement, and the amount of the settlement can be estimated reliably.

Liabilities are recognised at the amount that the Charity anticipates it will pay to settle the debt or the amount it has received as advanced payments for the goods or services it must provide.

Provisions are measured at the best estimate of the amounts required to settle the obligation. Where the effect of the time value of money is material, the provision is based on the present value of those amounts, discounted at the pre-tax discount rate that reflects the risks specific to the liability. The unwinding of the discount is recognised in the Statement of financial activities as a finance cost.

**Action for Borstal Community Project**  
**(A company limited by guarantee)**

**Notes to the financial statements**  
**for the year ended 31 March 2021**

**2. Accounting policies (continued)**

**2.9 Financial instruments**

The Charity only has financial assets and financial liabilities of a kind that qualify as basic financial instruments. Basic financial instruments are initially recognised at transaction value and subsequently measured at their settlement value.

**2.10 Pensions**

The Charity operates a defined contribution pension scheme and the pension charge represents the amounts payable by the Charity to the fund in respect of the year.

**2.11 Fund accounting**

General funds are unrestricted funds which 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.

**3. Income from donations and legacies**

	<b>Unrestricted funds 2021 £</b>	<b>Total funds 2021 £</b>	<b>Total funds 2020 £</b>
Donations	16,629	<b>16,629</b>	14,554
Government grants	76,399	<b>76,399</b>	82,016
	<u>93,028</u>	<u><b>93,028</b></u>	<u>96,570</u>
Total 2020	<u>96,570</u>	<u>96,570</u>	

**4. Income from charitable activities**

	<b>Unrestricted funds 2021 £</b>	<b>Total funds 2021 £</b>	<b>Total funds 2020 £</b>
Fees receivable	4,682	<b>4,682</b>	6,527
Total 2020	<u>6,527</u>	<u>6,527</u>	

**Action for Borstal Community Project**  
**(A company limited by guarantee)**

**Notes to the financial statements**  
**for the year ended 31 March 2021**

**5. Analysis of expenditure by activities**

	<b>Direct costs</b> <b>2021</b> £	<b>Support costs</b> <b>2021</b> £	<b>Total funds</b> <b>2021</b> £	<b>Total funds</b> <b>2020</b> £
Charitable activities	88,509	1,104	<b>89,613</b>	100,989
	<u>88,509</u>	<u>1,104</u>	<u><b>89,613</b></u>	
Total 2020	100,083	906	100,989	
	<u>100,083</u>	<u>906</u>	<u>100,989</u>	

**Analysis of direct costs**

	<b>Unrestricted funds</b> <b>2021</b> £	<b>Total funds</b> <b>2021</b> £	<b>Total funds</b> <b>2020</b> £
Staff costs	63,383	<b>63,383</b>	72,493
Depreciation	315	<b>315</b>	136
Rent and rates	12,146	<b>12,146</b>	12,518
Heat and light	1,440	<b>1,440</b>	1,586
Telephone and internet	4,150	<b>4,150</b>	4,089
Insurances	625	<b>625</b>	555
Professional support and office costs	2,400	<b>2,400</b>	3,585
Bank charges	69	<b>69</b>	60
Sundry expenses	1,983	<b>1,983</b>	3,088
Equipment	1,998	<b>1,998</b>	1,973
	<u>88,509</u>	<u><b>88,509</b></u>	<u>100,083</u>
	<u>88,509</u>	<u><b>88,509</b></u>	<u>100,083</u>
Total 2020	100,083	100,083	
	<u>100,083</u>	<u>100,083</u>	

All of the 2020 direct costs expenditure was from unrestricted funds.

**Action for Borstal Community Project**  
**(A company limited by guarantee)**

**Notes to the financial statements**  
**for the year ended 31 March 2021**

**5. Analysis of expenditure by activities (continued)**

**Analysis of support costs**

	<b>Unrestricted funds 2021 £</b>	<b>Total funds 2021 £</b>	<b>Total funds 2020 £</b>
Independent examination fees	954	<b>954</b>	906
Accountancy fees	150	<b>150</b>	-
	<u>1,104</u>	<u><b>1,104</b></u>	<u>906</u>
Total 2020	<u>906</u>	<u>906</u>	

All of the 2020 support costs expenditure was from unrestricted funds.

**6. Staff costs**

	<b>2021 £</b>	<b>2020 £</b>
Wages and salaries	<b>63,145</b>	72,361
Pension costs	<b>238</b>	132
	<u><b>63,383</b></u>	<u>72,493</u>

The average number of persons employed by the Charity during the year was as follows:

	<b>2021 No.</b>	<b>2020 No.</b>
	<u><b>10</b></u>	<u>10</u>

No employee received remuneration amounting to more than £60,000 in either year.

Total remuneration and benefits received by key management personnel, including employer's national insurance contributions, amounted to £1,488 (2020: £2,127).

**7. Trustees' remuneration and expenses**

During the year, no Trustees received any remuneration or other benefits (2020 - £NIL).

During the year ended 31 March 2021, no Trustee expenses have been incurred (2020 - £NIL).

**Action for Borstal Community Project**  
**(A company limited by guarantee)**

**Notes to the financial statements**  
**for the year ended 31 March 2021**

**3. Tangible fixed assets**

	<b>Office equipment £</b>
<b>Cost or valuation</b>	
At 1 April 2020	12,483
Additions	900
At 31 March 2021	<u>13,383</u>
<b>Depreciation</b>	
At 1 April 2020	12,348
Charge for the year	315
At 31 March 2021	<u>12,663</u>
<b>Net book value</b>	
At 31 March 2021	<u>720</u>
At 31 March 2020	<u>135</u>

**9. Debtors**

	<b>2021 £</b>	<b>2020 £</b>
<b>Due within one year</b>		
Other debtors	2,281	199
	<u>2,281</u>	<u>199</u>

**Action for Borstal Community Project**  
**(A company limited by guarantee)**

**Notes to the financial statements**  
**for the year ended 31 March 2021**

**10. Creditors: Amounts falling due within one year**

	2021 £	2020 £
Other taxation and social security	218	307
Other creditors	1,956	7,200
Accruals and deferred income	954	906
	<u>3,128</u>	<u>8,413</u>

**11. Creditors: Amounts falling due after more than one year**

	2021 £	2020 £
Other creditors	-	756
	<u>-</u>	<u>756</u>

**12. Statement of funds**

**Statement of funds - current year**

	Balance at 1 April 2020 £	Income £	Expenditure £	Balance at 31 March 2021 £
<b>Unrestricted funds</b>				
General funds	<u>16,023</u>	<u>97,710</u>	<u>(89,613)</u>	<u>24,120</u>

**Statement of funds - prior year**

	Balance at 1 April 2019 £	Income £	Expenditure £	Balance at 31 March 2020 £
<b>Unrestricted funds</b>				
General funds	<u>13,915</u>	<u>103,097</u>	<u>(100,989)</u>	<u>16,023</u>

**Action for Borstal Community Project**  
**(A company limited by guarantee)**

**Notes to the financial statements**  
**for the year ended 31 March 2021**

**13. Analysis of net assets between funds**

**Analysis of net assets between funds - current year**

	<b>Unrestricted funds 2021 £</b>	<b>Total funds 2021 £</b>
Tangible fixed assets	720	<b>720</b>
Current assets	26,528	<b>26,528</b>
Creditors due within one year	(3,128)	<b>(3,128)</b>
<b>Total</b>	<u>24,120</u>	<u><b>24,120</b></u>

**Analysis of net assets between funds - prior year**

	<b>Unrestricted funds 2020 £</b>	<b>Total funds 2020 £</b>
Tangible fixed assets	135	135
Current assets	25,057	25,057
Creditors due within one year	(8,413)	(8,413)
Creditors due in more than one year	(756)	(756)
<b>Total</b>	<u>16,023</u>	<u>16,023</u>

**14. Pension commitments**

The Charity operates a defined contribution pension scheme. The assets of the scheme are held separately from those of the Charity in an independently administered fund. The pension cost charge represents contributions payable by the Charity to the fund and amounted to £238 (2020 - £132). There are no amounts outstanding at the Balance sheet date (2020 - £199).

**15. Members' liability**

Each member of the Charity undertakes to contribute to the assets of the Charity in the event of it being wound up while he/she is a member, or within one year after he/she ceases to be a member, such amount as may be required, not exceeding £10 for the debts and liabilities contracted before he/she ceases to be a member.

**Action for Borstal Community Project**  
**(A company limited by guarantee)**

**Notes to the financial statements**  
**for the year ended 31 March 2021**

**16. Related party transactions**

The Charity has not entered into any related party transactions during the financial year (2020: £Nil) and there are no amounts outstanding with any related parties at the Balance Sheet date (2020: £Nil).

During the year the Trustees donated computer equipment to the Charity amounting to £900. This has been capitalised in the tangible fixed assets note, being note 8 to the financial statements.