

**Report of the Trustees and  
Unaudited Financial Statements for the Year Ended 31 August 2021  
for  
Give Youth a Break**

Martin+Heller  
5 North End Road  
London  
NW11 7RJ

## **Give Youth a Break**

### **Contents of the Financial Statements for the Year Ended 31 August 2021**

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## **Give Youth a Break**

### **Report of the Trustees for the Year Ended 31 August 2021**

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The trustees present their report with the financial statements of the charity for the year ended 31 August 2021. The trustees have adopted the provisions of 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).

#### **OBJECTIVES AND ACTIVITIES**

##### **Objectives and aims**

In setting objectives and planning for activities, the Trustees have given due consideration to general guidance published by the charity commission relating to public benefit.

The principal object of the charity is the promotion and advancement of leisure and recreational activities for children and young people who would otherwise have difficulty accessing such facilities due to their social, economic or physical circumstances.

##### **Public benefit**

The Trustees confirm their compliance with the duty to have due regard to the Public Benefit guidance published by the Charity Commission when reviewing the charity's aims and objectives and in planning future activities.

#### **ACHIEVEMENT AND PERFORMANCE**

##### **Charitable activities**

The charity runs a social youth club for socially excluded children and young people, aiming to provide them with extra-curricular, cultural and recreational activities as well as therapy where necessary. Weekly sessions are held at a local school, with larger events taking place throughout the year. These include music and drama evenings, inspirational speakers, recreational trips, festive meals, exhibitions and competitions.

The group leaders as well as the club director are all volunteers. The trustees wish to thank all the volunteers for their dedication and enthusiasm.

#### **FINANCIAL REVIEW**

##### **Principal funding sources**

The charity's income is comprised mainly of voluntary donations from individuals and other charitable organisations.

##### **Reserves policy**

The charity does not maintain a reserves policy, as reserves are utilised when they become available, at the trustees' discretion. The present level of funding is adequate to support the continuation of its objectives and the trustees consider the financial position of the charity to be satisfactory.

#### **FUTURE PLANS**

There are no significant future developments to report.

#### **STRUCTURE, GOVERNANCE AND MANAGEMENT**

##### **Governing document**

The charity is controlled by its governing document, a deed of trust and constitutes an unincorporated charity.

##### **Decision making**

The management of the charity is the responsibility of the Trustees who are elected and co-opted under the terms of the Trust deed.

##### **Induction and training of new trustees**

It is not the intention of the charity to appoint any new trustees. Should the situation change in the future, the trustees will apply suitable recruitment, induction and training procedures.

##### **Risk management**

The trustees have identified and reviewed the major risks to which the charity is exposed. Both manual and automated checks are regularly invoked, particularly those relating to the operations and finance of the charity. The trustees are satisfied that these systems and procedures mitigate any perceived risks.

**Give Youth a Break**

**Report of the Trustees  
for the Year Ended 31 August 2021**

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**REFERENCE AND ADMINISTRATIVE DETAILS**

**Registered Charity number**

1092690

**Principal address**

9 Woodville Road  
London  
NW11 9TP

**Trustees**

Mrs E Brief  
J Feiner  
N Ost  
A Brief

**Independent Examiner**

A Heller FCA  
5 North End Road  
London  
NW11 7RJ

Approved by order of the board of trustees on ..... and signed on its behalf by:

.....  
A Brief - Trustee

## **Independent Examiner's Report to the Trustees of Give Youth a Break**

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### **Independent examiner's report to the trustees of Give Youth a Break**

I report to the charity trustees on my examination of the accounts of Give Youth a Break (the Trust) for the year ended 31 August 2021.

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

As the charity trustees of the Trust you are responsible for the preparation of the accounts in accordance with the requirements of the Charities Act 2011 ('the Act').

I report in respect of my examination of the Trust's accounts carried out under section 145 of the Act and in carrying out my examination I have followed all applicable Directions given by the Charity Commission under section 145(5)(b) of the Act.

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

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

1. accounting records were not kept in respect of the Trust as required by section 130 of the Act; or
2. the accounts do not accord with those records; or
3. the accounts do not comply with the applicable requirements concerning the form and content of accounts set out in the Charities (Accounts and Reports) Regulations 2008 other than any requirement that the accounts give a true and fair view which is not a matter considered as part of an independent examination.

I have no concerns and have come across no other matters in connection with the examination to which attention should be drawn in this report in order to enable a proper understanding of the accounts to be reached.

A Heller FCA  
5 North End Road  
London  
NW11 7RJ

Date: .....

## Give Youth a Break

### Statement of Financial Activities for the Year Ended 31 August 2021

		Unrestricted fund £	Restricted fund £	31.8.21 Total funds £	31.8.20 Total funds £
<b>INCOME AND ENDOWMENTS FROM</b>	Notes				
Donations and legacies	2	133,628	-	133,628	84,901
<b>EXPENDITURE ON</b>					
<b>Charitable activities</b>	3				
Charitable activities		130,461	-	130,461	103,072
Other		<u>1,386</u>	<u>-</u>	<u>1,386</u>	<u>718</u>
<b>Total</b>		<u>131,847</u>	<u>-</u>	<u>131,847</u>	<u>103,790</u>
<b>NET INCOME/(EXPENDITURE)</b>		1,781	-	1,781	(18,889)
<b>RECONCILIATION OF FUNDS</b>					
<b>Total funds brought forward</b>		<u>(272)</u>	<u>-</u>	<u>(272)</u>	<u>18,617</u>
<b>TOTAL FUNDS CARRIED FORWARD</b>		<u><u>1,509</u></u>	<u><u>-</u></u>	<u><u>1,509</u></u>	<u><u>(272)</u></u>

The notes form part of these financial statements

# Give Youth a Break

## Balance Sheet 31 August 2021

	Notes	Unrestricted fund £	Restricted fund £	31.8.21 Total funds £	31.8.20 Total funds £
<b>FIXED ASSETS</b>					
Tangible assets	6	15,957	-	15,957	21,276
Investments	7	<u>10,120</u>	<u>-</u>	<u>10,120</u>	<u>10,120</u>
		26,077	-	26,077	31,396
<b>CURRENT ASSETS</b>					
Debtors	8	21,290	-	21,290	-
Cash at bank		<u>224</u>	<u>-</u>	<u>224</u>	<u>9,864</u>
		21,514	-	21,514	9,864
<b>CREDITORS</b>					
Amounts falling due within one year	9	(17,259)	-	(17,259)	(7,852)
		<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
<b>NET CURRENT ASSETS</b>		<u>4,255</u>	<u>-</u>	<u>4,255</u>	<u>2,012</u>
<b>TOTAL ASSETS LESS CURRENT LIABILITIES</b>					
		30,332	-	30,332	33,408
<b>CREDITORS</b>					
Amounts falling due after more than one year	10	(28,823)	-	(28,823)	(33,680)
		<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
<b>NET ASSETS</b>		<u>1,509</u>	<u>-</u>	<u>1,509</u>	<u>(272)</u>
<b>FUNDS</b>					
Unrestricted funds	12			<u>1,509</u>	<u>(272)</u>
<b>TOTAL FUNDS</b>				<u>1,509</u>	<u>(272)</u>

The financial statements were approved by the Board of Trustees and authorised for issue on ..... and were signed on its behalf by:

.....  
A Brief - Trustee

## 1. ACCOUNTING POLICIES

### Basis of preparing the financial statements

The financial statements of the charity, which is a public benefit entity under FRS 102, 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)', Financial Reporting Standard 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland' and the Charities Act 2011. The financial statements have been prepared under the historical cost convention, with the exception of investments which are included at market value.

### Income

All income is recognised in the Statement of Financial Activities once the charity has entitlement to the funds, it is probable that the income will be received and the amount can be measured reliably.

### Expenditure

Liabilities are recognised as expenditure as soon as there is a legal or constructive obligation committing the charity to that expenditure, 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 is accounted for on an accruals basis and has been classified under headings that aggregate all cost related to the category. Where costs cannot be directly attributed to particular headings they have been allocated to activities on a basis consistent with the use of resources.

### Tangible fixed assets

Depreciation is provided at the following annual rates in order to write off each asset over its estimated useful life.

Motor vehicles - 25% reducing balance basis

### Taxation

The charity is exempt from tax on its charitable activities.

### Fund accounting

Unrestricted funds can be used in accordance with the charitable objectives at the discretion of the trustees.

Restricted funds can only be used for particular restricted purposes within the objects of the charity. Restrictions arise when specified by the donor or when funds are raised for particular restricted purposes.

Further explanation of the nature and purpose of each fund is included in the notes to the financial statements.

## 2. DONATIONS AND LEGACIES

	Unrestricted funds £	Restricted funds £	31.8.21 Total funds £	31.8.20 Total funds £
Donations	<u>133,628</u>	<u>-</u>	<u>133,628</u>	<u>84,901</u>



Notes to the Financial Statements - continued  
for the Year Ended 31 August 2021

3. CHARITABLE ACTIVITIES COSTS

	Direct Costs £
Charitable activities	<u>130,461</u>

4. TRUSTEES' REMUNERATION AND BENEFITS

There were no trustees' remuneration or other benefits for the year ended 31 August 2021 nor for the year ended 31 August 2020.

**Trustees' expenses**

There were no trustees' expenses paid for the year ended 31 August 2021 nor for the year ended 31 August 2020.

5. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES

	Unrestricted fund £	Restricted fund £	Total funds £
<b>INCOME AND ENDOWMENTS FROM</b>			
Donations and legacies	84,901	-	84,901
<b>EXPENDITURE ON</b>			
<b>Charitable activities</b>			
Charitable activities	103,072	-	103,072
Other	<u>718</u>	<u>-</u>	<u>718</u>
<b>Total</b>	<u>103,790</u>	<u>-</u>	<u>103,790</u>
<b>NET INCOME/(EXPENDITURE)</b>	(18,889)	-	(18,889)
<b>RECONCILIATION OF FUNDS</b>			
<b>Total funds brought forward</b>	18,617	-	18,617
<b>TOTAL FUNDS CARRIED FORWARD</b>	<u>(272)</u>	<u>-</u>	<u>(272)</u>

Notes to the Financial Statements - continued  
for the Year Ended 31 August 2021

**6. TANGIBLE FIXED ASSETS**

	Motor vehicles £
<b>COST</b>	
At 1 September 2020 and 31 August 2021	<u>28,368</u>
<b>DEPRECIATION</b>	
At 1 September 2020	7,092
Charge for year	<u>5,319</u>
At 31 August 2021	<u>12,411</u>
<b>NET BOOK VALUE</b>	
At 31 August 2021	<u>15,957</u>
At 31 August 2020	<u>21,276</u>

**7. FIXED ASSET INVESTMENTS**

	Listed investments £
<b>COST LESS IMPAIRMENT</b>	
At 1 September 2020 and 31 August 2021	<u>10,120</u>
<b>NET BOOK VALUE</b>	
At 31 August 2021	<u>10,120</u>
At 31 August 2020	<u>10,120</u>

There were no investment assets outside the UK.

Market value as at the balance sheet date was £10,120 (2020: £10,120).

**8. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR**

	31.8.21	31.8.20
	£	£
Other debtors	<u>21,290</u>	<u>-</u>

Notes to the Financial Statements - continued  
for the Year Ended 31 August 2021

9. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	31.8.21	31.8.20
	£	£
Bank loans and overdrafts (see note 11)	5,159	4,042
Other creditors	<u>12,100</u>	<u>3,810</u>
	<u>17,259</u>	<u>7,852</u>

10. CREDITORS: AMOUNTS FALLING DUE AFTER MORE THAN ONE YEAR

	31.8.21	31.8.20
	£	£
Bank loans (see note 11)	<u>28,823</u>	<u>33,680</u>

11. LOANS

An analysis of the maturity of loans is given below:

	31.8.21	31.8.20
	£	£
Amounts falling due within one year on demand:		
Bank loans	<u>5,159</u>	<u>4,042</u>
Amounts falling between one and two years:		
Bank loans - 1-2 years	<u>5,159</u>	<u>6,292</u>
Amounts falling due between two and five years:		
Bank loans - 2-5 years	<u>23,664</u>	<u>25,138</u>
Amounts falling due in more than five years:		
Repayable by instalments:		
Bank loans more 5 yr by instal	-	2,250

12. MOVEMENT IN FUNDS

	At 1/9/20	Net movement in funds	At 31/8/21
	£	£	£
<b>Unrestricted funds</b>			
General fund	(272)	1,781	1,509
	<u>          </u>	<u>          </u>	<u>          </u>
<b>TOTAL FUNDS</b>	<u>(272)</u>	<u>1,781</u>	<u>1,509</u>

Notes to the Financial Statements - continued  
for the Year Ended 31 August 2021

12. MOVEMENT IN FUNDS - continued

Net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
<b>Unrestricted funds</b>			
General fund	133,628	(131,847)	1,781
	<hr/>	<hr/>	<hr/>
<b>TOTAL FUNDS</b>	<u>133,628</u>	<u>(131,847)</u>	<u>1,781</u>

Comparatives for movement in funds

	At 1/9/19 £	Net movement in funds £	At 31/8/20 £
<b>Unrestricted funds</b>			
General fund	18,617	(18,889)	(272)
	<hr/>	<hr/>	<hr/>
<b>TOTAL FUNDS</b>	<u>18,617</u>	<u>(18,889)</u>	<u>(272)</u>

Comparative net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
<b>Unrestricted funds</b>			
General fund	84,901	(103,790)	(18,889)
	<hr/>	<hr/>	<hr/>
<b>TOTAL FUNDS</b>	<u>84,901</u>	<u>(103,790)</u>	<u>(18,889)</u>

A current year 12 months and prior year 12 months combined position is as follows:

	At 1/9/19 £	Net movement in funds £	At 31/8/21 £
<b>Unrestricted funds</b>			
General fund	18,617	(17,108)	1,509
	<hr/>	<hr/>	<hr/>
<b>TOTAL FUNDS</b>	<u>18,617</u>	<u>(17,108)</u>	<u>1,509</u>

**12. MOVEMENT IN FUNDS - continued**

A current year 12 months and prior year 12 months combined net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
<b>Unrestricted funds</b>			
General fund	218,529	(235,637)	(17,108)
	<hr/>	<hr/>	<hr/>
<b>TOTAL FUNDS</b>	<u>218,529</u>	<u>(235,637)</u>	<u>(17,108)</u>

**13. RELATED PARTY DISCLOSURES**

There were no related party transactions for the year ended 31 August 2021.

**Give Youth a Break****Detailed Statement of Financial Activities  
for the Year Ended 31 August 2021**

	31.8.21 £	31.8.20 £
<b>INCOME AND ENDOWMENTS</b>		
<b>Donations and legacies</b>		
Donations	<u>133,628</u>	<u>84,901</u>
<b>Total incoming resources</b>	133,628	84,901
<b>EXPENDITURE</b>		
<b>Charitable activities</b>		
Fundraising costs	379	-
Admin and office expenses	13,552	16,814
Events	65,750	38,568
Trips	713	-
After school club	12,567	20,336
Therapy and consultancy fees	32,181	20,262
Motor vehicles	<u>5,319</u>	<u>7,092</u>
	130,461	103,072
<b>Support costs</b>		
<b>Finance</b>		
Bank charges	60	64
<b>Governance costs</b>		
Loan interest	<u>1,326</u>	<u>654</u>
Total resources expended	<u>131,847</u>	<u>103,790</u>
<b>Net income/(expenditure)</b>	<u><u>1,781</u></u>	<u><u>(18,889)</u></u>