

**Report of the Trustees and
Unaudited Financial Statements for the Year Ended 31 August 2022
for
Give Youth a Break**

Martin+Heller
5 North End Road
London
NW11 7RJ

	Page
Report of the Trustees	1 to 2
Independent Examiner's Report	3
Statement of Financial Activities	4
Balance Sheet	5
Notes to the Financial Statements	6 to 11
Detailed Statement of Financial Activities	12

Give Youth a Break

Report of the Trustees for the Year Ended 31 August 2022

The trustees present their report with the financial statements of the charity for the year ended 31 August 2022. 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.

Give Youth a Break

Report of the Trustees for the Year Ended 31 August 2022

STRUCTURE, GOVERNANCE AND MANAGEMENT

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.

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

Martin+Heller
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

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 2022.

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

Martin+Heller
5 North End Road
London
NW11 7RJ

Date:

Give Youth a Break

Statement of Financial Activities for the Year Ended 31 August 2022

		Unrestricted fund £	Restricted fund £	31.8.22 Total funds £	31.8.21 Total funds £
	Notes				
INCOME AND ENDOWMENTS FROM					
Donations and legacies	2	99,061	-	99,061	109,628
Other trading activities	3	15,770	-	15,770	24,000
Total		<u>114,831</u>	<u>-</u>	<u>114,831</u>	<u>133,628</u>
EXPENDITURE ON					
Charitable activities	4				
Charitable activities		113,643	-	113,643	130,461
Other		1,443	-	1,443	1,386
Total		<u>115,086</u>	<u>-</u>	<u>115,086</u>	<u>131,847</u>
NET INCOME/(EXPENDITURE)		(255)	-	(255)	1,781
RECONCILIATION OF FUNDS					
Total funds brought forward		1,509	-	1,509	(272)
TOTAL FUNDS CARRIED FORWARD		<u>1,254</u>	<u>-</u>	<u>1,254</u>	<u>1,509</u>

The notes form part of these financial statements

Give Youth a Break

Balance Sheet 31 August 2022

	Notes	Unrestricted fund £	Restricted fund £	31.8.22 Total funds £	31.8.21 Total funds £
FIXED ASSETS					
Tangible assets	7	11,968	-	11,968	15,957
Investments	8	10,120	-	10,120	10,120
		<u>22,088</u>	<u>-</u>	<u>22,088</u>	<u>26,077</u>
CURRENT ASSETS					
Debtors	9	19,150	-	19,150	21,290
Cash at bank		2,883	-	2,883	224
		<u>22,033</u>	<u>-</u>	<u>22,033</u>	<u>21,514</u>
CREDITORS					
Amounts falling due within one year	10	(18,012)	-	(18,012)	(17,259)
		<u>4,021</u>	<u>-</u>	<u>4,021</u>	<u>4,255</u>
NET CURRENT ASSETS					
		<u>4,021</u>	<u>-</u>	<u>4,021</u>	<u>4,255</u>
TOTAL ASSETS LESS CURRENT LIABILITIES					
		26,109	-	26,109	30,332
CREDITORS					
Amounts falling due after more than one year	11	(24,855)	-	(24,855)	(28,823)
		<u>1,254</u>	<u>-</u>	<u>1,254</u>	<u>1,509</u>
NET ASSETS					
		<u>1,254</u>	<u>-</u>	<u>1,254</u>	<u>1,509</u>
FUNDS					
Unrestricted funds	13			1,254	1,509
TOTAL FUNDS					
				<u>1,254</u>	<u>1,509</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.

Notes to the Financial Statements - continued
for the Year Ended 31 August 2022

2. DONATIONS AND LEGACIES

	Unrestricted funds	Restricted funds	31.8.22 Total funds	31.8.21 Total funds
	£	£	£	£
Donations	99,061	-	99,061	109,628

3. OTHER TRADING ACTIVITIES

	Unrestricted funds	Restricted funds	31.8.22 Total funds	31.8.21 Total funds
	£	£	£	£
After school club	15,770	-	15,770	24,000

4. CHARITABLE ACTIVITIES COSTS

	Direct Costs £
Charitable activities	113,643

5. TRUSTEES' REMUNERATION AND BENEFITS

There were no trustees' remuneration or other benefits for the year ended 31 August 2022 nor for the year ended 31 August 2021.

Trustees' expenses

There were no trustees' expenses paid for the year ended 31 August 2022 nor for the year ended 31 August 2021.

6. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES

	Unrestricted fund £	Restricted fund £	Total funds £
INCOME AND ENDOWMENTS FROM			
Donations and legacies	109,628	-	109,628
Other trading activities	24,000	-	24,000
Total	133,628	-	133,628
EXPENDITURE ON			
Charitable activities			
Charitable activities	130,461	-	130,461
Other	1,386	-	1,386
Total	131,847	-	131,847

Notes to the Financial Statements - continued
for the Year Ended 31 August 2022

6. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES - continued

	Unrestricted fund £	Restricted fund £	Total funds £
NET INCOME	1,781	-	1,781
 RECONCILIATION OF FUNDS			
Total funds brought forward	(272)	-	(272)
 TOTAL FUNDS CARRIED FORWARD	<u>1,509</u>	<u>-</u>	<u>1,509</u>

7. TANGIBLE FIXED ASSETS

	Motor vehicles £
COST	
At 1 September 2021 and 31 August 2022	<u>28,368</u>
DEPRECIATION	
At 1 September 2021	12,411
Charge for year	<u>3,989</u>
At 31 August 2022	<u>16,400</u>
NET BOOK VALUE	
At 31 August 2022	<u>11,968</u>
At 31 August 2021	<u>15,957</u>

8. FIXED ASSET INVESTMENTS

	Listed investments £
COST LESS IMPAIRMENT	
At 1 September 2021 and 31 August 2022	<u>10,120</u>
NET BOOK VALUE	
At 31 August 2022	<u>10,120</u>
At 31 August 2021	<u>10,120</u>

There were no investment assets outside the UK.

Market value as at the balance sheet date was £10,120 (2021: £10,120).

Notes to the Financial Statements - continued
for the Year Ended 31 August 2022

9. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	31.8.22	31.8.21
	£	£
Other debtors	19,150	21,290
	<u> </u>	<u> </u>

10. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	31.8.22	31.8.21
	£	£
Bank loans and overdrafts (see note 12)	5,159	5,159
Other creditors	12,853	12,100
	<u> </u>	<u> </u>
	18,012	17,259
	<u> </u>	<u> </u>

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

	31.8.22	31.8.21
	£	£
Bank loans (see note 12)	24,855	28,823
	<u> </u>	<u> </u>

12. LOANS

An analysis of the maturity of loans is given below:

	31.8.22	31.8.21
	£	£
Amounts falling due within one year on demand:		
Bank loans	5,159	5,159
	<u> </u>	<u> </u>
Amounts falling between one and two years:		
Bank loans - 1-2 years	5,159	5,159
	<u> </u>	<u> </u>
Amounts falling due between two and five years:		
Bank loans - 2-5 years	19,696	23,664
	<u> </u>	<u> </u>

13. MOVEMENT IN FUNDS

	At 1/9/21	Net movement in funds	At 31/8/22
	£	£	£
Unrestricted funds			
General fund	1,509	(255)	1,254
	<u> </u>	<u> </u>	<u> </u>
TOTAL FUNDS	1,509	(255)	1,254
	<u> </u>	<u> </u>	<u> </u>

Notes to the Financial Statements - continued
for the Year Ended 31 August 2022

13. MOVEMENT IN FUNDS - continued

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

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	114,831	(115,086)	(255)
TOTAL FUNDS	<u>114,831</u>	<u>(115,086)</u>	<u>(255)</u>

Comparatives for movement in funds

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

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

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

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

	At 1/9/20 £	Net movement in funds £	At 31/8/22 £
Unrestricted funds			
General fund	(272)	1,526	1,254
TOTAL FUNDS	<u>(272)</u>	<u>1,526</u>	<u>1,254</u>

Notes to the Financial Statements - continued
for the Year Ended 31 August 2022

13. 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 £
Unrestricted funds			
General fund	248,459	(246,933)	1,526
TOTAL FUNDS	<u>248,459</u>	<u>(246,933)</u>	<u>1,526</u>

14. RELATED PARTY DISCLOSURES

There were no related party transactions for the year ended 31 August 2022.

Give Youth a Break

Detailed Statement of Financial Activities for the Year Ended 31 August 2022

	31.8.22 £	31.8.21 £
INCOME AND ENDOWMENTS		
Donations and legacies		
Donations	99,061	109,628
Other trading activities		
After school club	15,770	24,000
Total incoming resources	114,831	133,628
EXPENDITURE		
Charitable activities		
Fundraising costs	4,885	379
Admin and office expenses	4,231	13,552
Events	10,832	65,750
Trips	13,402	713
After school club	23,555	12,567
Therapy and consultancy fees	2,658	32,181
Wages and salaries	50,091	-
Motor vehicles	3,989	5,319
	113,643	130,461
Support costs		
Finance		
Bank charges	108	60
Governance costs		
Loan interest	1,335	1,326
Total resources expended	115,086	131,847
Net (expenditure)/income	(255)	1,781

This page does not form part of the statutory financial statements