

WATERBEACH AND LANDBEACH ACTION FOR YOUTH

England & Wales · Charity number 1095181

Details

| | |
|----------------|---|
| Other names | THE WAY PROJECT |
| Status | Registered |
| Legal form | Charitable company |
| Company number | 04541948 |
| Registered | 2002-12-23 |
| Register | View on the Charity Commission register |

Contact

| | |
|---------|--|
| Address | Varsity Farm School Lane Chittering Cambridge CB25 9PW |
| Phone | 07749738870 |
| Email | waterbeachway@gmail.com |
| Website | waterbeachway.org.uk |

Activities

Objects: TO HELP AND EDUCATE YOUNG PEOPLE IN THE CIVIL PARISHES OF WATERBEACH AND LANDBEACH, CAMBRIDGESHIRE, THROUGH THEIR LEISURE TIME ACTIVITIES BY THE EMPLOYMENT OF A YOUTH WORKER OR YOUTH WORKERS, SO AS TO DEVELOP THEIR PHYSICAL, MENTAL AND SPIRITUAL CAPACITIES THAT THEY MAY GROW TO FULL MATURITY AS INDIVIDUALS AND MEMBERS OF SOCIETY AND THAT THEIR CONDITIONS OF LIFE MAY BE IMPROVED.

Activities: Our project helps and educates young people in the civil parishes of Waterbeach and Landbeach, Cambridgeshire, through their leisure time activities by the employment of Youth Workers, so as to develop their physical, mental and spiritual capacities that they may grow to full maturity as individuals and members of society and that their conditions of life may be improved.

Classification

- **How:** Provides Human Resources, Provides Advocacy/advice/information
- **What:** Education/training
- **Who:** Children/young People

Geography

- **Area of benefit:** WATERBEACH AND LANDBEACH, CAMBRIDGESHIRE.
- Cambridgeshire

Finances

| Period end | Income | Expenditure | Assets | Employees |
|------------|---------|-------------|--------|-----------|
| 2025-06-30 | £19,142 | £24,282 | - | - |
| 2024-06-30 | £31,610 | £31,676 | - | - |
| 2023-06-30 | £51,607 | £43,280 | - | - |
| 2022-06-30 | £38,308 | £37,414 | - | - |
| 2021-06-30 | £36,039 | £22,107 | - | - |

Trustees

| Name | Role | Appointed |
|----------------------------|-------|------------|
| Benjamin David Cons | Chair | 2016-10-24 |
| Gavin James Mullin | | 2019-12-04 |
| Linda Strange | | 2025-01-15 |
| Sarah Ann Smart | | 2026-03-11 |

WATERBEACH AND LANDBEACH ACTION FOR YOUTH

England & Wales - Charity number 1095181

Accounts

Registered number: 04541948
Charity number: 1095181

WATERBEACH AND LANDBEACH ACTION FOR YOUTH
(A company limited by guarantee)
UNAUDITED
TRUSTEES' REPORT AND FINANCIAL STATEMENTS
FOR THE YEAR ENDED 30 JUNE 2024

Whitings LLP
Chartered Accountants
George Court
Bartholomew's Walk
Ely
Cambridgeshire
CB7 4JW

WATERBEACH AND LANDBEACH ACTION FOR YOUTH
(A company limited by guarantee)

CONTENTS

| | Page |
|---|--------|
| Reference and administrative details of the Charity, its Trustees and advisers | 1 |
| Trustees' report | 2 - 4 |
| Independent examiner's report | 5 |
| Statement of financial activities | 6 |
| Balance sheet | 7 |
| Notes to the financial statements | 8 - 15 |

The following pages do not form part of the statutory financial statements:

Charity Detailed income and expenditure account and summaries

WATERBEACH AND LANDBEACH ACTION FOR YOUTH
(A company limited by guarantee)

**REFERENCE AND ADMINISTRATIVE DETAILS OF THE CHARITY, ITS TRUSTEES AND ADVISERS
FOR THE YEAR ENDED 30TH JUNE 2024**

Trustees

Benjamin David Cons, Chair (appointed 24th October 2016)

Norman Setchell (appointed 24th October 2016, resigned 1st September 2023)

Rachel Evans (appointed 27th November 2017, resigned 1st September 2023)

Gavin Mullin (appointed 4th December 2019)

Helen Francis (appointed 7th June 2023)

Resigned Sep. 2024

Company registered number

04541948

Charity registered number

1095181

Registered office

Varsity Farm, School Lane, Chittering, Cambridge, Cambridgeshire, CB25 9PW

Company secretary

Mrs Caroline Ward

Accountants

Whitings LLP, George Court, Bartholomew's Walk, Ely, Cambridgeshire, CB7 4JW

WATERBEACH AND LANDBEACH ACTION FOR YOUTH
(A company limited by guarantee)

TRUSTEES' REPORT
FOR THE YEAR ENDED 30TH JUNE 2024

The Trustees present their annual report together with the financial statements of the Waterbeach & Landbeach Action for Youth for the 1st July 2023 to 30th June 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 charitable company comply with the current statutory requirements, the requirements of the charitable company'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 charity's objects are to help and educate young people in the civil parishes of Waterbeach and Landbeach, Cambridgeshire through their leisure time activities by the employment of a Youth Worker or Youth Workers, so as to develop their physical, mental and spiritual capacities that they may grow to full maturity as individuals and members of society and that their conditions of life may be improved. These objects are fulfilled through the continuing employment of our team of Youth Workers.

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, including the guidance 'Public benefit: running a charity (PB2)'.

Achievements and performance

a. Main achievements of the Charity

The principal achievement of the charity has been the success of its Youth Workers in positively engaging with so many of the young people in the area that the Charity serves. This has public benefit not only for the young but to the community as a whole, which is fortunate in experiencing lower levels of youth crime and antisocial behaviours than would otherwise be expected.

Due to the loss of some key funding and a reduction in the funding from the local Parish council we were anticipating a significant loss in this financial year, however due to the dedicated fund raising of our administrator we were able to access some new funding sources including a Cost of Living Fund from UK Youth which has led us to almost breaking even this year. As almost all funding is provided on a short term basis, searching for funding for the youth club is an ongoing activity and remains a challenge.

We have had a year of stability in terms of staffing which is helpful for the consistent running of the youth club. Our lead youth worker Elaine stepped up after the departure of our previous lead youth worker and has led the team brilliantly this year, ensuring there are a range of activities available to cater to the different interests and needs of our young people.

Our traineeship program for young volunteers providing interested young people training and support to gain new skills and experiences has progressed well with our second trainee completing the programme and becoming a paid youth worker in the team. Whilst we do not currently have a new trainee we are very keen to continue this programme and will look to take on a new trainee in the new academic year should there be a suitable candidate available.

WATERBEACH AND LANDBEACH ACTION FOR YOUTH
(A company limited by guarantee)

TRUSTEES' REPORT (CONTINUED)
FOR THE YEAR ENDED 30TH JUNE 2024

Achievements and performance (continued)

b. Review of activities

The principal focus of the Charity's activity is the youth club, which continues to attract considerable numbers of young people on each session. A wide range of regular activities are offered alongside a planned programme of special projects, including activity days at external venues. The programme benefits young people by developing their self-confidence and social skills alongside practical and life skills.

Alongside these activities the club has offered HAF (Holiday, Activity and Food) sessions during summer, Christmas and Easter holidays, providing hot meals for members who received free school meals during term times. Whilst this scheme presents additional administrative challenges, it has been welcomed by the young people and we look forward to continuing to offer additional sessions through this scheme over the coming year.

We were pleased to welcome a new trustee this year, however we also saw the resignation of two other trustees and so recruitment of additional trustees will be important to enable the trustees to continue to oversee the activities of the youth club.

c. Factors relevant to achieve objectives

In October 2018 we took the decision to remove the need for our members to make a small monetary donation each time they visited a youth club session. We also took the decision to run the club on two nights rather than three. Happily, this has resulted in more members attending at each session.

Our relationship with external agencies such as the local authority services for young people and schools ensures that members facing difficulties in their personal lives are appropriately supported and guided.

Financial review

a. Going concern

After making appropriate enquiries, including a three-year business continuity plan which was developed by the Administrator and approved by the Trustees, 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

Reserves should provide the charity with adequate financial stability and the means for it to meet its charitable objectives for the foreseeable future. Due to the unsecured nature of our funding streams, the Trustees aim to maintain the charity's reserves at a level between twelve and eighteen month's operational expenditure. The level of reserves and appropriateness of the policy are reviewed at each Trustee meeting.

Structure, governance and management

a. Constitution

Waterbeach and Landbeach Action for Youth is a company limited by guarantee and a registered charity governed by its Memorandum and Articles of Association. It was incorporated on 23 September 2002.

WATERBEACH AND LANDBEACH ACTION FOR YOUTH
(A company limited by guarantee)

TRUSTEES' REPORT (CONTINUED)
FOR THE YEAR ENDED 30TH JUNE 2024

Structure, governance and management (continued)

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 Trust deed.

Members' liability

The Members of the Charity guarantee to contribute an amount not exceeding £10 to the assets of the Charity in the event of winding up.

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 incoming resources 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 judgments 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:

Benjamin David Cons
(Chair of Trustees)
Date: 27 August 2024

WATERBEACH AND LANDBEACH ACTION FOR YOUTH
(A company limited by guarantee)

INDEPENDENT EXAMINER'S REPORT
FOR THE YEAR ENDED 30TH JUNE 2024

Independent examiner's report to the Trustees of Waterbeach and Landbeach Action for Youth ('the Charity')

I report to the charity Trustees on my examination of the accounts of the Charity for the year ended 30th June 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.

This report is made solely to the Charity's Trustees, as a body, in accordance with Part 4 of the Charities (Accounts and Reports) Regulations 2008. My work has been undertaken so that I might state to the Charity's Trustees those matters I am required to state to them in an Independent examiner's report and for no other purpose. To the fullest extent permitted by law, I do not accept or assume responsibility to anyone other than the Charity and the Charity's Trustees as a body, for my work or for this report.

Signed *Ian Piper*

Dated: 28th August 2024

I G C Piper, Partner, FCA

Whitings LLP
George Court
Bartholomew's Walk
Ely
Cambridgeshire
CB7 4JW

WATERBEACH AND LANDBEACH ACTION FOR YOUTH
(A company limited by guarantee)

STATEMENT OF FINANCIAL ACTIVITIES (INCORPORATING INCOME AND EXPENDITURE ACCOUNT)
FOR THE YEAR ENDED 30TH JUNE 2024

| | Note | Unrestricted funds 2024 £ | Restricted funds 2024 £ | Total funds 2024 £ | Total funds 2023 £ |
|------------------------------------|------|------------------------------------|----------------------------------|-----------------------------|-----------------------------|
| Income from: | | | | | |
| Donations and legacies | 3 | 5,022 | 26,086 | 31,109 | 51,338 |
| Investments | 4 | 502 | - | 502 | 268 |
| Total income | | 5,524 | 26,086 | 31,610 | 51,606 |
| Expenditure on: | | | | | |
| Raising funds | | 3,754 | 20,944 | 24,698 | 31,146 |
| Charitable activities | | 1,048 | 5,930 | 6,978 | 12,134 |
| Total expenditure | | 4,802 | 26,874 | 31,676 | 43,280 |
| Net income/(expenditure) | | 722 | (788) | (66) | 8,326 |
| Transfers between funds | 8 | 5,180 | (5,180) | - | - |
| Net movement in funds | | 5,902 | (5,968) | (66) | 8,326 |
| Reconciliation of funds: | | | | | |
| Total funds brought forward | | 54,623 | 19,210 | 73,833 | 65,507 |
| Total funds carried forward | | 60,525 | 13,242 | 73,767 | 73,833 |

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.

WATERBEACH AND LANDBEACH ACTION FOR YOUTH
(A company limited by guarantee)
REGISTERED NUMBER: 04541948

BALANCE SHEET
AS AT 30TH JUNE 2024

| | Note | 2024 £ | 2023 £ |
|--|------|----------------------|----------------------|
| Fixed assets | | - | - |
| Current assets | | | |
| Debtors | 90 | - | - |
| Cash at bank and in hand | | 74,696 | 74,607 |
| | | <u>74,786</u> | <u>74,607</u> |
| Creditors: amounts falling due within one year | 7 | (1,019) | (774) |
| Net current assets | | <u>73,767</u> | 73,833 |
| Total assets less current liabilities | | <u>73,767</u> | <u>73,833</u> |
| Net assets excluding pension asset | | <u>73,767</u> | <u>73,833</u> |
| Total net assets | | <u><u>73,767</u></u> | <u><u>73,833</u></u> |
| Charity funds | | | |
| Restricted funds | 8 | 13,241 | 19,210 |
| Unrestricted funds | 8 | 60,526 | 54,623 |
| Total funds | | <u><u>73,767</u></u> | <u><u>73,833</u></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:

Benjamin David Cons
 (Chair of Trustees)
 Date: 27 August 2024

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

WATERBEACH AND LANDBEACH ACTION FOR YOUTH
(A company limited by guarantee)

NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 30TH JUNE 2024

1. General information

The charity is limited by guarantee, and consequently does not have share capital. Each of the trustees is liable to contribute an amount not exceeding £10 towards the assets of the charity in the event of liquidation

The address of the registered office is:

Varsity Farm
School Lane
Chittering
Cambridge
CB25 9PW

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.

Waterbeach and Landbeach Action for Youth 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 consider that there are no material uncertainties about the Charity's ability to continue as a going concern nor any significant area of uncertainty that effect the carrying value of assets held by the Charity.

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.

Income tax recoverable in relation to investment income is recognised at the time the investment income is receivable.

WATERBEACH AND LANDBEACH ACTION FOR YOUTH
(A company limited by guarantee)

NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 30TH JUNE 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 is classified by activity. The costs of each activity are made up of the total of direct costs and shared costs, including support costs involved in undertaking each activity. Direct costs attributable to a single activity are allocated directly to that activity. Shared costs which contribute to more than one activity and support costs which are not attributable to a single activity are apportioned between those activities on a basis consistent with the use of resources. Central staff costs are allocated on the basis of time spent, and depreciation charges allocated on the portion of the asset's use.

Expenditure on raising funds includes all expenditure incurred by the Charity to raise funds for its charitable purposes and includes costs of all fundraising activities events and non-charitable trading.

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 Government grants

Government grants relating to tangible fixed assets are treated as deferred income and released to the Statement of financial activities over the expected useful lives of the assets concerned. Other grants are credited to the Statement of financial activities as the related expenditure is incurred.

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.

WATERBEACH AND LANDBEACH ACTION FOR YOUTH
(A company limited by guarantee)

NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 30TH JUNE 2024

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 with the exception of bank loans which are subsequently measured at amortised cost using the effective interest method.

2.10 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. Income from donations and legacies

| | Unrestricted funds 2024 £ | Restricted funds 2024 £ | Total funds 2024 £ |
|-------------------|--|--|---------------------------------------|
| Donations | 3,184 | 2,500 | 5,684 |
| Government grants | 1,838 | 23,586 | 25,424 |
| | <u>5,022</u> | <u>26,086</u> | <u>31,108</u> |
| | <u><u>5,022</u></u> | <u><u>26,086</u></u> | <u><u>31,108</u></u> |
| | | | |
| | <i>Unrestricted funds 2023 £</i> | <i>Restricted funds 2023 £</i> | <i>Total funds 2023 £</i> |
| Donations | 3,830 | - | 3,830 |
| Government grants | 7,100 | 40,409 | 47,509 |
| | <u>10,930</u> | <u>40,409</u> | <u>51,339</u> |
| | <u><u>10,930</u></u> | <u><u>40,409</u></u> | <u><u>51,339</u></u> |

WATERBEACH AND LANDBEACH ACTION FOR YOUTH
(A company limited by guarantee)

NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 30TH JUNE 2024

4. Investment income

| | Unrestricted funds 2024 £ | Total funds 2024 £ | <i>Total funds 2023 £</i> |
|-------------------|--|---------------------------------------|---------------------------------------|
| Investment income | 502 | 502 | 268 |

5. Staff costs

| | 2024 £ | <i>2023 £</i> |
|--------------------|-------------------|-------------------|
| Wages and salaries | 24,698 | 31,146 |
| | 24,698 | 31,146 |

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

| | 2024 No. | <i>2023 No.</i> |
|---------------|---------------------|---------------------|
| Administrator | 1 | 1 |
| Youth Worker | 1 | 1 |
| | 2 | 2 |

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

6. Trustees' remuneration and expenses

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

During the year ended 30th June 2024, no Trustee expenses have been incurred (2023 - £NIL).

WATERBEACH AND LANDBEACH ACTION FOR YOUTH
(A company limited by guarantee)

NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 30TH JUNE 2024

7. Creditors: Amounts falling due within one year

| | 2024 | 2023 |
|------------------------------|---------------------|-------------------|
| | £ | £ |
| Pension contributions | 52 | - |
| Other creditors | 147 | - |
| Accruals and deferred income | 820 | 774 |
| | <u>1,019</u> | <u>774</u> |

WATERBEACH AND LANDBEACH ACTION FOR YOUTH
(A company limited by guarantee)

NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 30TH JUNE 2024

8. Statement of funds

Statement of funds - current year

| | Balance at 1st July 2023 £ | Income £ | Expenditure £ | Transfers in/out £ | Balance at 30th June 2024 £ |
|---|-------------------------------------|----------------------|------------------------|--------------------------|--------------------------------------|
| Unrestricted funds | | | | | |
| General Funds | 12,473 | 5,524 | (4,801) | 5,180 | 18,376 |
| Emergency Operating Fund | 42,150 | - | - | - | 42,150 |
| | <u>54,623</u> | <u>5,524</u> | <u>(4,801)</u> | <u>5,180</u> | <u>60,526</u> |
| Restricted funds | | | | | |
| Innovate and Cultivate (Comm Youth Worker | 939 | - | - | (939) | - |
| Waterbeach Parish Council | 864 | 2,500 | (2,533) | - | 831 |
| Living Sport | 1,590 | - | - | (1,590) | - |
| NCS | - | 2,500 | (2,500) | - | - |
| PECT Environment Fund | - | 1,000 | (1,079) | 79 | - |
| National Lottery Community Day | 679 | - | - | (679) | - |
| South Cambs District Council Community Chest | - | 2,000 | (2,061) | 61 | - |
| Cambridgeshire County Council Community Reach Fund | 406 | - | - | (406) | - |
| CCF October Fund | - | 4,505 | (4,411) | (94) | - |
| South Cambs Youth Grant - Cooking | 5,263 | 250 | (501) | - | 5,012 |
| Cup Trust | - | 2,500 | (2,543) | 43 | - |
| Holidays Activity and Food | 7,784 | 6,331 | (6,717) | - | 7,398 |
| Landbeach Parochial Council | 297 | - | - | (297) | - |
| UK Youth | - | 4,500 | (4,530) | 30 | - |
| Urban and Civic Outreach | 1,388 | - | - | (1,388) | - |
| | <u>19,210</u> | <u>26,086</u> | <u>(26,875)</u> | <u>(5,180)</u> | <u>13,241</u> |
| Total of funds | <u><u>73,833</u></u> | <u><u>31,610</u></u> | <u><u>(31,676)</u></u> | <u><u>-</u></u> | <u><u>73,767</u></u> |

WATERBEACH AND LANDBEACH ACTION FOR YOUTH
(A company limited by guarantee)

NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 30TH JUNE 2024

8. Statement of funds (continued)

Statement of funds - prior year

| | <i>Balance at 1st July 2022 £</i> | <i>Income £</i> | <i>Expenditure £</i> | <i>Transfers in/out £</i> | <i>Balance at 30th June 2023 £</i> |
|--|---|---------------------|--------------------------|-----------------------------------|--|
| Unrestricted funds | | | | | |
| General Funds | 628 | 11,197 | (9,193) | 9,841 | 12,473 |
| Emergency Operating Fund | 42,150 | - | - | - | 42,150 |
| | <u>42,778</u> | <u>11,197</u> | <u>(9,193)</u> | <u>9,841</u> | <u>54,623</u> |
| Restricted funds | | | | | |
| Innovate and Cultivate (Comm Youth Worker) | 691 | 7,500 | (7,252) | - | 939 |
| Waterbeach Parish Council | 851 | 5,000 | (4,987) | - | 864 |
| Living Sport | 803 | 1,241 | (454) | - | 1,590 |
| NCS | 679 | - | - | - | 679 |
| PECT Environment Fund | 3,501 | - | - | (3,501) | - |
| South Cambs District Council Community Chest | 553 | - | - | (553) | - |
| Cambridgeshire County Council Community Reach Fund | 147 | 500 | (241) | - | 406 |
| Cambridgeshire Community Foundation #IWILL Fund - For litter picks | 463 | - | - | (463) | - |
| CCF October Fund | 3,890 | - | - | (3,890) | - |
| Equipment fund | 10 | - | - | (10) | - |
| South Cambs Youth Grant - Cooking | 5,274 | 250 | (261) | - | 5,263 |
| Cup Trust | 1,500 | - | - | (1,500) | - |
| Holidays Activity and Food | 2,658 | 10,918 | (5,792) | - | 7,784 |
| Landbeach Parochial Council | 297 | - | - | - | 297 |
| UK Youth | - | 15,000 | (15,100) | 100 | - |
| Lets cook - cooking grant | 24 | - | - | (24) | - |
| Urban and Civic Outreach | 1,388 | - | - | - | 1,388 |
| | <u>22,729</u> | <u>40,409</u> | <u>(34,087)</u> | <u>(9,841)</u> | <u>19,210</u> |

WATERBEACH AND LANDBEACH ACTION FOR YOUTH
(A company limited by guarantee)

**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 30TH JUNE 2024**

8. Statement of funds (continued)

| | | | | | |
|-----------------------|---------------|---------------|-----------------|----------|---------------|
| Total of funds | <u>65,507</u> | <u>51,606</u> | <u>(43,280)</u> | <u>-</u> | <u>73,833</u> |
|-----------------------|---------------|---------------|-----------------|----------|---------------|

9. Additional information on movement of funds

Within general funds, an emergency operating reserve has been set up with the aim to cover approximately 12-18 months running costs

10. Summary of funds

Summary of funds - current year

| | Balance at 1st July 2023 £ | Income £ | Expenditure £ | Transfers in/out £ | Balance at 30th June 2024 £ |
|------------------|-------------------------------------|---------------|------------------|--------------------------|--------------------------------------|
| General funds | 54,623 | 5,524 | (4,801) | 5,180 | 60,526 |
| Restricted funds | 19,210 | 26,086 | (26,875) | (5,180) | 13,241 |
| | <u>73,833</u> | <u>31,610</u> | <u>(31,676)</u> | <u>-</u> | <u>73,767</u> |

Summary of funds - prior year

| | Balance at 1st July 2022 £ | Income £ | Expenditure £ | Transfers in/out £ | Balance at 30th June 2023 £ |
|------------------|----------------------------------|---------------|------------------|--------------------------|--------------------------------------|
| General funds | 42,778 | 11,197 | (9,193) | 9,841 | 54,623 |
| Restricted funds | 22,729 | 40,409 | (34,087) | (9,841) | 19,210 |
| | <u>65,507</u> | <u>51,606</u> | <u>(43,280)</u> | <u>-</u> | <u>73,833</u> |

WATERBEACH AND LANDBEACH ACTION FOR YOUTH
(A company limited by guarantee)

**INCOME AND EXPENDITURE ACCOUNT
FOR THE YEAR ENDED 30TH JUNE 2024**

| | 2024 £ | 2024 £ | 2023 £ | 2023 £ |
|--|-----------|---------------|-----------|---------------|
| Income | | | | |
| Donations | 5,684 | | 3,830 | |
| Grants | 23,686 | | 47,509 | |
| Gift aid received | 1,738 | | - | |
| Investment income | 502 | | 267 | |
| Gross income | | 31,610 | | 51,606 |
| Less: | | | | |
| Expenditure | | | | |
| Staff costs | 24,698 | | 31,146 | |
| Projects and events | 1,484 | | 4,945 | |
| Insurance | 595 | | 556 | |
| Use of home | 180 | | 180 | |
| Office costs | 141 | | 938 | |
| Travel and subsistence | 238 | | 823 | |
| Rent | 2,555 | | 2,058 | |
| Professional and compliance fees | 1,199 | | 1,244 | |
| Equipment and materials | 586 | | 1,390 | |
| | | 31,676 | | 43,280 |
| Total expenditure | | 31,676 | | 43,280 |
| Net (expenditure)/income for the reporting period | | (66) | | 8,326 |
| (Deficit)/Surplus for the reporting period | | (66) | | 8,326 |
| | | (66) | | 8,326 |

Breakdown
for Charity
Comm. ssion

= Charity
Activities

WATERBEACH AND LANDBEACH ACTION FOR YOUTH

England & Wales - Charity number 1095181

Accounts

Registered number: 04541948
Charity number: 1095181

WATERBEACH AND LANDBEACH ACTION FOR YOUTH

(A company limited by guarantee)

UNAUDITED

TRUSTEES' REPORT AND FINANCIAL STATEMENTS

FOR THE YEAR ENDED 30 JUNE 2023

WATERBEACH AND LANDBEACH ACTION FOR YOUTH
(A company limited by guarantee)

CONTENTS

| | Page |
|---|--------|
| Reference and administrative details of the Charity, its Trustees and advisers | 1 |
| Trustees' report | 2 - 4 |
| Independent examiner's report | 5 |
| Statement of financial activities | 6 |
| Balance sheet | 7 - 8 |
| Notes to the financial statements | 9 - 17 |

WATERBEACH AND LANDBEACH ACTION FOR YOUTH
(A company limited by guarantee)

REFERENCE AND ADMINISTRATIVE DETAILS OF THE CHARITY, ITS TRUSTEES AND ADVISERS
FOR THE YEAR ENDED 30TH JUNE 2023

Trustees

Benjamin David Cons, Chair (appointed 24th October 2016)

Norman Setchell (appointed 24th October 2016)

Rachel Evans (appointed 27th November 2017)

Gavin Mullin (appointed 4th December 2019)

Helen Francis (appointed 7th June 2023)

Company registered number

04541948

Charity registered number

1095181

Registered office

Varsity Farm, School Lane, Chittering, Cambridge, Cambridgeshire, CB25 9PW

Company secretary

Mrs Caroline Ward

Accountants

Whitings LLP, George Court, Bartholomew's Walk, Ely, Cambridgeshire, CB7 4JW

WATERBEACH AND LANDBEACH ACTION FOR YOUTH
(A company limited by guarantee)

TRUSTEES' REPORT
FOR THE YEAR ENDED 30TH JUNE 2023

The Trustees present their annual report together with the financial statements of the Waterbeach & Landbeach Action for Youth for the 1st July 2022 to 30th June 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 charitable company comply with the current statutory requirements, the requirements of the charitable company'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 charity's objects are to help and educate young people in the civil parishes of Waterbeach and Landbeach, Cambridgeshire through their leisure time activities by the employment of a Youth Worker or Youth Workers, so as to develop their physical, mental and spiritual capacities that they may grow to full maturity as individuals and members of society and that their conditions of life may be improved. These objects are fulfilled through the continuing employment of our team of Youth Workers.

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, including the guidance 'Public benefit: running a charity (PB2)'.

Achievements and performance

a. Main achievements of the Charity

The principal achievement of the charity has been the success of its Youth Workers in positively engaging with so many of the young people in the area that the Charity serves. This has public benefit not only for the young but to the community as a whole, which is fortunate in experiencing lower levels of youth crime and antisocial behaviours than would otherwise be expected.

We have also been fortunate to appoint a lead youth worker due to funding from the local Parish council and the Innovate and Cultivate Fund who will also be giving support to fledgling youth groups in the county. That we were approached by the Innovate and Cultivate Fund for this purpose gives us confidence that the service provision at WAY is recognised by the County Council as being worth replicating elsewhere.

Despite our lead youth worker and another member of our team leaving during the year, the effort that has been put into training and growing our staff team has paid dividends resulting in us being able to promote one of our youth workers to lead youth worker and offer some of our volunteers some paid sessions.

Our traineeship program for young volunteers providing interested young people training and support to gain new skills and experiences has progressed well and we are expecting to take on a new trainee in the new academic year.

WATERBEACH AND LANDBEACH ACTION FOR YOUTH
(A company limited by guarantee)

TRUSTEES' REPORT (CONTINUED)
FOR THE YEAR ENDED 30TH JUNE 2023

Achievements and performance (continued)

b. Review of activities

The principal focus of the Charity's activity is the Youth Club, which continues to attract considerable numbers of young people on each session. A wide range of regular activities are offered alongside a planned programme of special projects, including activity days at external venues. The programme benefits young people by developing their self confidence and social skills alongside practical and life skills.

Alongside these activities the club has offered HAF (Holiday, Activity and Food) sessions during summer, Christmas and Easter holidays, providing hot meals for members who received free school meals during term times

c. Factors relevant to achieve objectives

In October 2018 we took the decision to remove the need for our members to make a small monetary donation each time they visited a youth club session. We also took the decision to run the club on two nights rather than three. Happily, this has resulted in more members attending at each session.

Our relationship with external agencies such as the local authority services for young people and schools ensures that members facing difficulties in their personal lives are appropriately supported and guided.

Financial review

a. Going concern

After making appropriate enquiries, including a three-year business continuity plan which was developed by the Administrator and approved by the Trustees, 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

Reserves should provide the charity with adequate financial stability and the means for it to meet its charitable objectives for the foreseeable future. Due to the unsecured nature of our funding streams, the Trustees aim to maintain the charity's reserves at a level between twelve and eighteen month's operational expenditure. The level of reserves and appropriateness of the policy are reviewed at each Trustee meeting.

Structure, governance and management

a. Constitution

Waterbeach and Landbeach Action for Youth is a company limited by guarantee and a registered charity governed by its Memorandum and Articles of Association. It was incorporated on 23 September 2002.

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 Trust deed.

WATERBEACH AND LANDBEACH ACTION FOR YOUTH
(A company limited by guarantee)

TRUSTEES' REPORT (CONTINUED)
FOR THE YEAR ENDED 30TH JUNE 2023

Members' liability

The Members of the Charity guarantee to contribute an amount not exceeding £10 to the assets of the Charity in the event of winding up.

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 incoming resources 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 judgments 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:



.....
Benjamin David Cons
(Chair of Trustees)
Date:

WATERBEACH AND LANDBEACH ACTION FOR YOUTH
(A company limited by guarantee)

INDEPENDENT EXAMINER'S REPORT
FOR THE YEAR ENDED 30TH JUNE 2023

Independent examiner's report to the Trustees of Waterbeach and Landbeach Action for Youth ('the Charity')

I report to the charity Trustees on my examination of the accounts of the Charity for the year ended 30th June 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.

This report is made solely to the Charity's Trustees, as a body, in accordance with Part 4 of the Charities (Accounts and Reports) Regulations 2008. My work has been undertaken so that I might state to the Charity's Trustees those matters I am required to state to them in an Independent examiner's report and for no other purpose. To the fullest extent permitted by law, I do not accept or assume responsibility to anyone other than the Charity and the Charity's Trustees as a body, for my work or for this report.

Signed:

Dated:

I G C Piper, Partner, FCA

Whitings LLP
George Court
Bartholomew's Walk
Ely
Cambridgeshire
CB7 4JW

WATERBEACH AND LANDBEACH ACTION FOR YOUTH
(A company limited by guarantee)

**STATEMENT OF FINANCIAL ACTIVITIES (INCORPORATING INCOME AND EXPENDITURE ACCOUNT)
FOR THE YEAR ENDED 30TH JUNE 2023**

| | Note | Unrestricted funds 2023 £ | Restricted funds 2023 £ | Total funds 2023 £ | <i>Total funds 2022 £</i> |
|------------------------------------|------|------------------------------------|----------------------------------|-----------------------------|---------------------------------------|
| Income from: | | | | | |
| Donations and legacies | 3 | 10,930 | 40,409 | 51,338 | 38,305 |
| Investments | 4 | 268 | - | 268 | 3 |
| Total income | | 11,198 | 40,409 | 51,607 | 38,308 |
| Expenditure on: | | | | | |
| Raising funds | | 7,284 | 23,861 | 31,146 | 24,466 |
| Charitable activities | | 1,909 | 10,226 | 12,134 | 12,948 |
| Total expenditure | | 9,193 | 34,087 | 43,280 | 37,414 |
| Net income | | 2,005 | 6,322 | 8,327 | 894 |
| Transfers between funds | 8 | 9,841 | (9,841) | - | - |
| Net movement in funds | | 11,846 | (3,519) | 8,327 | 894 |
| Reconciliation of funds: | | | | | |
| Total funds brought forward | | 42,778 | 22,729 | 65,507 | 64,613 |
| Total funds carried forward | | 54,624 | 19,210 | 73,834 | 65,507 |

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

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

WATERBEACH AND LANDBEACH ACTION FOR YOUTH
(A company limited by guarantee)
REGISTERED NUMBER: 04541948

BALANCE SHEET
AS AT 30TH JUNE 2023

| | Note | 2023 £ | 2022 £ |
|--|------|----------------------|----------------------|
| Fixed assets | | - | - |
| Current assets | | | |
| Cash at bank and in hand | | 74,607 | 66,234 |
| | | <u>74,607</u> | <u>66,234</u> |
| Creditors: amounts falling due within one year | 7 | (774) | (727) |
| Net current assets | | <u>73,833</u> | 65,507 |
| Total assets less current liabilities | | <u>73,833</u> | <u>65,507</u> |
| Net assets excluding pension asset | | <u>73,833</u> | <u>65,507</u> |
| Total net assets | | <u><u>73,833</u></u> | <u><u>65,507</u></u> |
| Charity funds | | | |
| Restricted funds | 8 | 19,210 | 22,729 |
| Unrestricted funds | 8 | 54,623 | 42,778 |
| Total funds | | <u><u>73,833</u></u> | <u><u>65,507</u></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:

.....
Benjamin David Cons
 (Chair of Trustees)
 Date:

WATERBEACH AND LANDBEACH ACTION FOR YOUTH
(A company limited by guarantee)
REGISTERED NUMBER: 04541948

BALANCE SHEET (CONTINUED)
AS AT 30TH JUNE 2023

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

WATERBEACH AND LANDBEACH ACTION FOR YOUTH
(A company limited by guarantee)

NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 30TH JUNE 2023

1. General information

The charity is limited by guarantee, and consequently does not have share capital. Each of the trustees is liable to contribute an amount not exceeding £10 towards the assets of the charity in the event of liquidation

The address of the registered office is:

Varsity Farm
School Lane
Chittering
Cambridge
CB25 9PW

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.

Waterbeach and Landbeach Action for YouthIt 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 consider that there are no material uncertainties about the Charity's ability to continue as a going concern nor any significant area of uncertainty that effect the carrying value of assets held by the Charity.

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.

Income tax recoverable in relation to investment income is recognised at the time the investment income is receivable.

WATERBEACH AND LANDBEACH ACTION FOR YOUTH
(A company limited by guarantee)

NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 30TH JUNE 2023

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 is classified by activity. The costs of each activity are made up of the total of direct costs and shared costs, including support costs involved in undertaking each activity. Direct costs attributable to a single activity are allocated directly to that activity. Shared costs which contribute to more than one activity and support costs which are not attributable to a single activity are apportioned between those activities on a basis consistent with the use of resources. Central staff costs are allocated on the basis of time spent, and depreciation charges allocated on the portion of the asset's use.

Expenditure on raising funds includes all expenditure incurred by the Charity to raise funds for its charitable purposes and includes costs of all fundraising activities events and non-charitable trading.

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 Government grants

Government grants relating to tangible fixed assets are treated as deferred income and released to the Statement of financial activities over the expected useful lives of the assets concerned. Other grants are credited to the Statement of financial activities as the related expenditure is incurred.

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.

WATERBEACH AND LANDBEACH ACTION FOR YOUTH
(A company limited by guarantee)

NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 30TH JUNE 2023

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 with the exception of bank loans which are subsequently measured at amortised cost using the effective interest method.

2.10 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. Income from donations and legacies

| | Unrestricted funds 2023 £ | Restricted funds 2023 £ | Total funds 2023 £ |
|-------------------|--|--|---------------------------------------|
| Donations | 3,830 | - | 3,830 |
| Government grants | 7,100 | 40,409 | 47,509 |
| | 10,930 | 40,409 | 51,339 |
| | 10,930 | 40,409 | 51,339 |
| | <i>Unrestricted funds 2022 £</i> | <i>Restricted funds 2022 £</i> | <i>Total funds 2022 £</i> |
| Donations | 5,661 | - | 5,661 |
| Government grants | - | 32,644 | 32,644 |
| | 5,661 | 32,644 | 38,305 |
| | 5,661 | 32,644 | 38,305 |

WATERBEACH AND LANDBEACH ACTION FOR YOUTH
(A company limited by guarantee)

**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 30TH JUNE 2023**

4. Investment income

| | Unrestricted funds 2023 £ | Total funds 2023 £ | <i>Total funds 2022 £</i> |
|-------------------|--|---------------------------------------|---------------------------------------|
| Investment income | 268 | 268 | 3 |

5. Staff costs

| | 2023 £ | <i>2022 £</i> |
|--------------------|-------------------|-------------------|
| Wages and salaries | 31,146 | 24,466 |
| | 31,146 | 24,466 |

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

| | 2023 No. | <i>2022 No.</i> |
|---------------|---------------------|---------------------|
| Administrator | 1 | 1 |
| Youth Worker | 1 | 1 |
| | 2 | 2 |

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

6. Trustees' remuneration and expenses

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

During the year ended 30th June 2023, no Trustee expenses have been incurred (2022 - £NIL).

WATERBEACH AND LANDBEACH ACTION FOR YOUTH
(A company limited by guarantee)

NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 30TH JUNE 2023

7. Creditors: Amounts falling due within one year

| | 2023 | 2022 |
|------------------------------|-------------|-------------|
| | £ | £ |
| Accruals and deferred income | 774 | 727 |

WATERBEACH AND LANDBEACH ACTION FOR YOUTH
(A company limited by guarantee)

NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 30TH JUNE 2023

8. Statement of funds

Statement of funds - current year

| | Balance at 1st July 2022 £ | Income £ | Expenditure £ | Transfers in/out £ | Balance at 30th June 2023 £ |
|--|-------------------------------------|---------------|------------------|--------------------------|--------------------------------------|
| Unrestricted funds | | | | | |
| General Funds | 628 | 11,197 | (9,193) | 9,841 | 12,473 |
| Emergency Operating Fund | 42,150 | - | - | - | 42,150 |
| | <u>42,778</u> | <u>11,197</u> | <u>(9,193)</u> | <u>9,841</u> | <u>54,623</u> |
| Restricted funds | | | | | |
| Innovate and Cultivate (Comm Youth Worker | 691 | 7,500 | (7,252) | - | 939 |
| Waterbeach Parish Council | 851 | 5,000 | (4,987) | - | 864 |
| Living Sport | 803 | 1,241 | (454) | - | 1,590 |
| National Lottery Community Day | 679 | - | - | - | 679 |
| CCF Outreach | 3,501 | - | - | (3,501) | - |
| South Cambs District Council Community Chest | 553 | - | - | (553) | - |
| Cambridgeshire County Council Community Reach Fund | 147 | 500 | (241) | - | 406 |
| Cambridgeshire Community Foundation #IWILL Fund - For litter picks | 463 | - | - | (463) | - |
| CCF Clubs in Crisis | 3,890 | - | - | (3,890) | - |
| Equipment fund | 10 | - | - | (10) | - |
| South Cambs Youth Grant - Cooking | 5,274 | 250 | (261) | - | 5,263 |
| Cup Trust | 1,500 | - | - | (1,500) | - |
| Holidays Activity and Food | 2,658 | 10,918 | (5,792) | - | 7,784 |
| Landbeach Parochial Council | 297 | - | - | - | 297 |
| UK Youth Covid 19 Relief | - | 15,000 | (15,100) | 100 | - |
| Kids@Christmas grant | 24 | - | - | (24) | - |
| Urban and Civic Outreach | 1,388 | - | - | - | 1,388 |
| | <u>22,729</u> | <u>40,409</u> | <u>(34,087)</u> | <u>(9,841)</u> | <u>19,210</u> |

WATERBEACH AND LANDBEACH ACTION FOR YOUTH
(A company limited by guarantee)

NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 30TH JUNE 2023

8. Statement of funds (continued)

| | | | | | |
|-----------------------|---------------|---------------|-----------------|----------|---------------|
| Total of funds | 65,507 | 51,606 | (43,280) | - | 73,833 |
|-----------------------|---------------|---------------|-----------------|----------|---------------|

WATERBEACH AND LANDBEACH ACTION FOR YOUTH
(A company limited by guarantee)

NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 30TH JUNE 2023

8. Statement of funds (continued)

Statement of funds - prior year

| | <i>Balance at 1st July 2021</i> £ | <i>Income</i> £ | <i>Expenditure</i> £ | <i>Transfers in/out</i> £ | <i>Balance at 30th June 2022</i> £ |
|--|--|--------------------|-------------------------|----------------------------------|---|
| Unrestricted funds | | | | | |
| General Funds | 8,054 | 5,665 | - | (13,091) | 628 |
| Emergency Operating Fund | 34,150 | - | - | 8,000 | 42,150 |
| | <u>42,204</u> | <u>5,665</u> | <u>-</u> | <u>(5,091)</u> | <u>42,778</u> |
| Restricted funds | | | | | |
| Innovate and Cultivate (Comm Youth Worker | 6,986 | - | (6,293) | - | 693 |
| Waterbeach Parish Council | 5,000 | - | (4,149) | - | 851 |
| Living Sport | 1,167 | 1,008 | (1,372) | - | 803 |
| National Lottery Community Day | - | 2,500 | (1,821) | - | 679 |
| CCF Outreach | 3,501 | - | - | - | 3,501 |
| South Cambs District Council Community Chest | 553 | - | - | - | 553 |
| Cambridgeshire County Council Community Reach Fund | 1,000 | - | (855) | - | 145 |
| Cambridgeshire Community Foundation #IWILL Fund - For litter picks | 463 | - | - | - | 463 |
| CCF Clubs in Crisis | - | 4,042 | (152) | - | 3,890 |
| Equipment fund | 10 | - | - | - | 10 |
| South Cambs Youth Grant - Cooking | - | 5,722 | (448) | - | 5,274 |
| Cup Trust | 1,500 | - | - | - | 1,500 |
| Holidays Activity and Food | - | 4,272 | (1,614) | - | 2,658 |
| Landbeach Parochial Council | 197 | 100 | - | - | 297 |
| UK Youth Covid 19 Relief | 620 | 15,000 | (20,711) | 5,091 | - |
| Kids@Christmas grant | 24 | - | - | - | 24 |
| Urban and Civic Outreach | 1,388 | - | - | - | 1,388 |
| | <u>22,409</u> | <u>32,644</u> | <u>(37,415)</u> | <u>5,091</u> | <u>22,729</u> |

WATERBEACH AND LANDBEACH ACTION FOR YOUTH
(A company limited by guarantee)

**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 30TH JUNE 2023**

8. Statement of funds (continued)

| | | | | | |
|-----------------------|---------------|---------------|-----------------|----------|---------------|
| Total of funds | <u>64,613</u> | <u>38,309</u> | <u>(37,415)</u> | <u>-</u> | <u>65,507</u> |
|-----------------------|---------------|---------------|-----------------|----------|---------------|

9. Additional information on movement of funds

Within general funds, an emergency operating reserve has been set up with the aim to cover approximately 12-18 months running costs

10. Summary of funds

Summary of funds - current year

| | Balance at 1st July 2022 £ | Income £ | Expenditure £ | Transfers in/out £ | Balance at 30th June 2023 £ |
|------------------|-------------------------------------|---------------|------------------|--------------------------|--------------------------------------|
| General funds | 42,778 | 11,197 | (9,193) | 9,841 | 54,623 |
| Restricted funds | 22,729 | 40,409 | (34,087) | (9,841) | 19,210 |
| | <u>65,507</u> | <u>51,606</u> | <u>(43,280)</u> | <u>-</u> | <u>73,833</u> |

Summary of funds - prior year

| | Balance at 1st July 2021 £ | Income £ | Expenditure £ | Transfers in/out £ | Balance at 30th June 2022 £ |
|------------------|----------------------------------|---------------|------------------|--------------------------|--------------------------------------|
| General funds | 42,204 | 5,665 | - | (5,091) | 42,778 |
| Restricted funds | 22,409 | 32,644 | (37,415) | 5,091 | 22,729 |
| | <u>64,613</u> | <u>38,309</u> | <u>(37,415)</u> | <u>-</u> | <u>65,507</u> |

WATERBEACH AND LANDBEACH ACTION FOR YOUTH
(A company limited by guarantee)

**INCOME AND EXPENDITURE ACCOUNT
FOR THE YEAR ENDED 30TH JUNE 2023**

| | 2023 £ | 2023 £ | 2022 £ | 2022 £ |
|---|-----------|---------------|-----------|---------------|
| Income | | | | |
| Donations | 3,830 | | 5,661 | |
| Grants | 47,509 | | 32,644 | |
| Investment income | 267 | | 3 | |
| | | 51,606 | | 38,308 |
| Less: | | | | |
| Expenditure | | | | |
| Staff costs | 31,146 | | 24,466 | |
| Projects and events | 4,945 | | 3,906 | |
| Insurance | 556 | | 509 | |
| Use of home | 180 | | 180 | |
| Office costs | 938 | | 434 | |
| Travel and subsistence | 823 | | 1,947 | |
| Rent | 2,058 | | 1,976 | |
| Professional and compliance fees | 1,244 | | 1,090 | |
| Equipment and materials | 1,390 | | 2,905 | |
| | | 43,280 | | 37,413 |
| Total expenditure | | 43,280 | | 37,413 |
| Net income for the reporting period | | 8,326 | | 895 |
| Surplus for the reporting period | | 8,326 | | 895 |
| Surplus brought forward at 1st July 2022 | | 65,508 | | 64,613 |
| | | 73,834 | | 65,508 |

WATERBEACH AND LANDBEACH ACTION FOR YOUTH

England & Wales - Charity number 1095181

Accounts

Registered number: 04541948
Charity number: 1095181

WATERBEACH AND LANDBEACH ACTION FOR YOUTH
(A company limited by guarantee)

UNAUDITED

TRUSTEES' REPORT AND FINANCIAL STATEMENTS

FOR THE YEAR ENDED 30 JUNE 2022

WATERBEACH AND LANDBEACH ACTION FOR YOUTH
(A company limited by guarantee)

CONTENTS

| | Page |
|---|--------|
| Reference and administrative details of the Charity, its Trustees and advisers | 1 |
| Trustees' report | 2 - 4 |
| Independent examiner's report | 5 |
| Statement of financial activities | 6 |
| Balance sheet | 7 - 8 |
| Notes to the financial statements | 9 - 17 |
| The following pages do not form part of the statutory financial statements: | |
| Charity Detailed income and expenditure account and summaries | |

WATERBEACH AND LANDBEACH ACTION FOR YOUTH
(A company limited by guarantee)

**REFERENCE AND ADMINISTRATIVE DETAILS OF THE CHARITY, ITS TRUSTEES AND ADVISERS
FOR THE YEAR ENDED 30TH JUNE 2022**

Trustees

Benjamin David Cons, Chair (appointed 24th October 2016)

Norman Setchell (appointed 24th October 2016)

Rachel Evans (appointed 27th November 2017)

Gavin Mullin (appointed 4th December 2019)

Company registered number

04541948

Charity registered number

1095181

Registered office

Varsity Farm, School Lane, Chittering, Cambridge, Cambridgeshire, CB25 9PW

Company secretary

Mrs Caroline Ward

Accountants

Whitings LLP, George Court, Bartholomew's Walk, Ely, Cambridgeshire, CB7 4JW

WATERBEACH AND LANDBEACH ACTION FOR YOUTH
(A company limited by guarantee)

TRUSTEES' REPORT
FOR THE YEAR ENDED 30TH JUNE 2022

The Trustees present their annual report together with the financial statements of the Waterbeach & Landbeach Action for Youth for the year 1st July 2021 to 30th June 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 charitable company comply with the current statutory requirements, the requirements of the charitable company'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 charity's objects are to help and educate young people in the civil parishes of Waterbeach and Landbeach, Cambridgeshire through their leisure time activities by the employment of a Youth Worker or Youth Workers, so as to develop their physical, mental and spiritual capacities that they may grow to full maturity as individuals and members of society and that their conditions of life maybe improved. These objects are fulfilled through the continuing employment of our team of Youth Workers.

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, including the guidance 'Public benefit: running a charity (PB2)'.

Achievements and performance

a. Main achievements of the Charity

The principal achievement of the charity has been the success of its Youth Workers in positively engaging with so many of the young people in the area that the Charity serves. This has public benefit not only for the young but to the community as a whole, which is fortunate in experiencing lower levels of youth crime and antisocial behaviours than would otherwise be expected.

We have also been fortunate to appoint a new lead youth worker due to funding from the local Parish council and the Innovate and Cultivate Fund who will also be giving support to fledgling youth groups in the county. That we were approached by the Innovate and Cultivate Fund for this purpose gives us confidence that the service provision at WAY is recognised by the County Council as being worth replicating elsewhere.

We have worked this year to strengthen the staff team and increase the number of level 2 and level 3 trained staff, including funding level 2 training for interested staff. We have also recently introduced a traineeship program for young volunteers to give interested young people training and support to gain new skills and experiences which will aid their confidence and future career development opportunities.

WATERBEACH AND LANDBEACH ACTION FOR YOUTH
(A company limited by guarantee)

TRUSTEES' REPORT (CONTINUED)
FOR THE YEAR ENDED 30TH JUNE 2022

Achievements and performance (continued)

b. Review of activities

The principal focus of the Charity's activity is the Youth Club, which continues to attract considerable numbers of young people on each session. A wide range of regular activities are offered alongside a planned programme of special projects, including activity days at external venues. The programme benefits young people by developing their self confidence and social skills alongside practical and life skills.

Alongside these activities the club has offered HAF (Holiday, Activity and Food) sessions during Summer, Christmas and Easter holidays, providing hot meals for members who received free school meals during term times. We also hosted more Ukrainian refugees at the most recent HAF scheme compared to any other HAF scheme in Cambridgeshire,

c. Factors relevant to achieve objectives

In October 2018 we took the decision to remove the need for our members to make a small monetary donation each time they visited a youth club session. We also took the decision to run the club on two nights rather than three. Happily, this has resulted in more members attending at each session.

Our relationship with external agencies such as the local authority services for young people and schools ensures that members facing difficulties in their personal lives are appropriately supported and guided.

Financial review

a. Going concern

After making appropriate enquiries, including a three-year business continuity plan which was developed by the Administrator and approved by the Trustees 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

Reserves should provide the charity with adequate financial stability and the means for it to meet its charitable objectives for the foreseeable future. Due to the unsecured nature of our funding streams, the Trustees aim to maintain the charity's reserves at a level between twelve and eighteen month's operational expenditure. The level of reserves and appropriateness of the policy are reviewed at each Trustee meeting.

Structure, governance and management

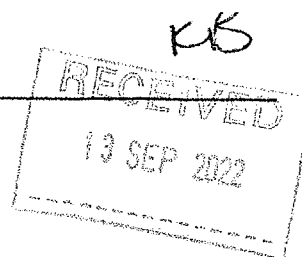
a. Constitution

Waterbeach and Landbeach Action for Youth is a company limited by guarantee and a registered charity governed by its Memorandum and Articles of Association. It was incorporated on 23 September 2002.

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 Trust deed.

WATERBEACH AND LANDBEACH ACTION FOR YOUTH
(A company limited by guarantee)



TRUSTEES' REPORT (CONTINUED)
FOR THE YEAR ENDED 30TH JUNE 2022

Members' liability

The Members of the Charity guarantee to contribute an amount not exceeding £10 to the assets of the Charity in the event of winding up.

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 incoming resources 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 judgments 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 on
and signed on their behalf by:



.....
Benjamin David Cons
(Chair of Trustees)

WATERBEACH AND LANDBEACH ACTION FOR YOUTH
(A company limited by guarantee)

**INDEPENDENT EXAMINER'S REPORT
FOR THE YEAR ENDED 30TH JUNE 2022**

Independent examiner's report to the Trustees of Waterbeach and Landbeach Action for Youth ('the Charity')

I report to the charity Trustees on my examination of the accounts of the Charity for the year ended 30th June 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

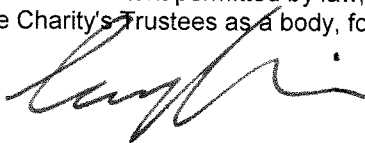
I have completed my examination. I confirm that no matters have come to my attention in connection with the examination giving me cause to believe:

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.

This report is made solely to the Charity's Trustees, as a body, in accordance with Part 4 of the Charities (Accounts and Reports) Regulations 2008. My work has been undertaken so that I might state to the Charity's Trustees those matters I am required to state to them in an Independent examiner's report and for no other purpose. To the fullest extent permitted by law, I do not accept or assume responsibility to anyone other than the Charity and the Charity's Trustees as a body, for my work or for this report.

Signed:



Dated:

12 - Sep - 22 .

I G C Piper

F C A

Whittings LLP
George Court
Bartholomew's Walk
Ely
Cambridgeshire
CB7 4JW

WATERBEACH AND LANDBEACH ACTION FOR YOUTH
(A company limited by guarantee)

**STATEMENT OF FINANCIAL ACTIVITIES (INCORPORATING INCOME AND EXPENDITURE ACCOUNT)
FOR THE YEAR ENDED 30TH JUNE 2022**

| | Note | Unrestricted funds 2022 £ | Restricted funds 2022 £ | Total funds 2022 £ | Total funds 2021 £ |
|------------------------------------|------|------------------------------------|----------------------------------|-----------------------------|-----------------------------|
| Income from: | | | | | |
| Donations and legacies | 3 | 5,661 | 32,644 | 38,305 | 36,036 |
| Investments | 4 | 3 | - | 3 | 3 |
| Total income | | 5,664 | 32,644 | 38,308 | 36,039 |
| Expenditure on: | | | | | |
| Raising funds | | - | 24,466 | 24,466 | 16,220 |
| Charitable activities | | - | 12,948 | 12,948 | 5,887 |
| Total expenditure | | - | 37,414 | 37,414 | 22,107 |
| Net income/(expenditure) | | 5,664 | (4,770) | 894 | 13,932 |
| Transfers between funds | 9 | (5,091) | 5,091 | - | - |
| Net movement in funds | | 573 | 321 | 894 | 13,932 |
| Reconciliation of funds: | | | | | |
| Total funds brought forward | | 42,204 | 22,409 | 64,613 | 50,681 |
| Total funds carried forward | | 42,777 | 22,730 | 65,507 | 64,613 |

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

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

WATERBEACH AND LANDBEACH ACTION FOR YOUTH
(A company limited by guarantee)
REGISTERED NUMBER: 04541948

BALANCE SHEET
AS AT 30TH JUNE 2022

| | Note | 2022 £ | 2021 £ |
|--|------|----------------------|----------------------|
| Fixed assets | | - | - |
| Current assets | | | |
| Debtors | 7 | - | 516 |
| Cash at bank and in hand | | 66,234 | 64,775 |
| | | <u>66,234</u> | <u>65,291</u> |
| Creditors: amounts falling due within one year | 8 | (726) | (678) |
| Net current assets | | <u>65,508</u> | <u>64,613</u> |
| Total assets less current liabilities | | <u>65,508</u> | <u>64,613</u> |
| Net assets excluding pension asset | | <u>65,508</u> | <u>64,613</u> |
| Total net assets | | <u><u>65,508</u></u> | <u><u>64,613</u></u> |
| Charity funds | | | |
| Restricted funds | 9 | 22,731 | 22,409 |
| Unrestricted funds | 9 | 42,777 | 42,204 |
| Total funds | | <u><u>65,508</u></u> | <u><u>64,613</u></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 on and signed on their behalf by:

WATERBEACH AND LANDBEACH ACTION FOR YOUTH
(A company limited by guarantee)
REGISTERED NUMBER: 04541948

BALANCE SHEET (CONTINUED)
AS AT 30TH JUNE 2022



.....
Benjamin David Cons
(Chair of Trustees)

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

WATERBEACH AND LANDBEACH ACTION FOR YOUTH
(A company limited by guarantee)

NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 30TH JUNE 2022

1. General information

The charity is limited by guarantee, and consequently does not have share capital. Each of the trustees is liable to contribute an amount not exceeding £10 towards the assets of the charity in the event of liquidation

The address of the registered office is:

Varsity Farm
School Lane
Chittering
Cambridge
CB25 9PW

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.

Waterbeach and Landbeach Action for YouthIt 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 consider that there are no material uncertainties about the Charity's ability to continue as a going concern nor any significant area of uncertainty that effect the carrying value of assets held by the Charity.

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.

Income tax recoverable in relation to investment income is recognised at the time the investment income is receivable.

2.4 Expenditure

WATERBEACH AND LANDBEACH ACTION FOR YOUTH
(A company limited by guarantee)

NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 30TH JUNE 2022

2. Accounting policies (continued)

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 is classified by activity. The costs of each activity are made up of the total of direct costs and shared costs, including support costs involved in undertaking each activity. Direct costs attributable to a single activity are allocated directly to that activity. Shared costs which contribute to more than one activity and support costs which are not attributable to a single activity are apportioned between those activities on a basis consistent with the use of resources. Central staff costs are allocated on the basis of time spent, and depreciation charges allocated on the portion of the asset's use.

Expenditure on raising funds includes all expenditure incurred by the Charity to raise funds for its charitable purposes and includes costs of all fundraising activities events and non-charitable trading.

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 Government grants

Government grants relating to tangible fixed assets are treated as deferred income and released to the Statement of financial activities over the expected useful lives of the assets concerned. Other grants are credited to the Statement of financial activities as the related expenditure is incurred.

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.

WATERBEACH AND LANDBEACH ACTION FOR YOUTH
(A company limited by guarantee)

NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 30TH JUNE 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 with the exception of bank loans which are subsequently measured at amortised cost using the effective interest method.

2.10 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. Income from donations and legacies

| | Unrestricted funds 2022 £ | Restricted funds 2022 £ | Total funds 2022 £ |
|-------------------|--|--|---------------------------------------|
| Donations | 5,661 | - | 5,661 |
| Government grants | - | 32,644 | 32,644 |
| | 5,661 | 32,644 | 38,305 |
| | <i>Unrestricted funds 2021 £</i> | <i>Restricted funds 2021 £</i> | <i>Total funds 2021 £</i> |
| Donations | 4,209 | - | 4,209 |
| Government grants | - | 31,827 | 31,827 |
| | 4,209 | 31,827 | 36,036 |

WATERBEACH AND LANDBEACH ACTION FOR YOUTH
(A company limited by guarantee)

NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 30TH JUNE 2022

4. Investment income

| | Unrestricted funds 2022 £ | Total funds 2022 £ | Total funds 2021 £ |
|-------------------|------------------------------------|-----------------------------|-----------------------------|
| Investment income | 3 | 3 | 3 |

5. Staff costs

| | 2022 £ | 2021 £ |
|--------------------|-----------|-----------|
| Wages and salaries | 24,466 | 16,220 |
| | 24,466 | 16,220 |

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

| | 2022 No. | 2021 No. |
|---------------|-------------|-------------|
| Administrator | 1 | 1 |
| Youth Worker | 1 | 1 |
| | 2 | 2 |

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

6. Trustees' remuneration and expenses

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

During the year ended 30th June 2022, no Trustee expenses have been incurred (2021 - £NIL).

WATERBEACH AND LANDBEACH ACTION FOR YOUTH
(A company limited by guarantee)

NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 30TH JUNE 2022

7. Debtors

| | 2022 | 2021 |
|----------------------------|-------------|-------------|
| | £ | £ |
| Due within one year | | |
| Tax recoverable | - | 516 |
| | <u>-</u> | <u>516</u> |
| | <u>-</u> | <u>516</u> |

8. Creditors: Amounts falling due within one year

| | 2022 | 2021 |
|------------------------------|-------------|-------------|
| | £ | £ |
| Accruals and deferred income | <u>726</u> | <u>678</u> |

WATERBEACH AND LANDBEACH ACTION FOR YOUTH
(A company limited by guarantee)

NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 30TH JUNE 2022

9. Statement of funds

Statement of funds - current year

| | Balance at 1st July 2021 £ | Income £ | Expenditure £ | Transfers in/out £ | Balance at 30th June 2022 £ |
|--|-------------------------------------|---------------|------------------|--------------------------|--------------------------------------|
| Unrestricted funds | | | | | |
| General Funds | 8,054 | 5,664 | - | (13,091) | 627 |
| Emergency Operating Fund | 34,150 | - | - | 8,000 | 42,150 |
| | <u>42,204</u> | <u>5,664</u> | <u>-</u> | <u>(5,091)</u> | <u>42,777</u> |
| Restricted funds | | | | | |
| Innovate and Cultivate (Comm Youth Worker | 6,986 | - | (6,293) | - | 693 |
| Waterbeach Parish Council | 5,000 | - | (4,149) | - | 851 |
| Living Sport | 1,167 | 1,008 | (1,372) | - | 803 |
| National Lottery Community Day | - | 2,500 | (1,821) | - | 679 |
| CCF Outreach | 3,501 | - | - | - | 3,501 |
| South Cambs District Council Community Chest | 553 | - | - | - | 553 |
| Cambridgeshire County Council Community Reach Fund | 1,000 | - | (853) | - | 147 |
| Cambridgeshire Community Foundation #IWILL Fund - For litter picks | 463 | - | - | - | 463 |
| CCF Clubs in Crisis | - | 4,042 | (152) | - | 3,890 |
| Equipment fund | 10 | - | - | - | 10 |
| South Cambs Youth Grant - Cooking | - | 5,722 | (448) | - | 5,274 |
| Cup Trust | 1,500 | - | - | - | 1,500 |
| Holidays Activity and Food | - | 4,272 | (1,614) | - | 2,658 |
| Landbeach Parochial Council | 197 | 100 | - | - | 297 |
| UK Youth Covid 19 Relief | 620 | 15,000 | (20,711) | 5,091 | - |
| Kids@Christmas grant | 24 | - | - | - | 24 |
| Urban and Civic Outreach | 1,388 | - | - | - | 1,388 |
| | <u>22,409</u> | <u>32,644</u> | <u>(37,413)</u> | <u>5,091</u> | <u>22,731</u> |

WATERBEACH AND LANDBEACH ACTION FOR YOUTH
(A company limited by guarantee)

NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 30TH JUNE 2022

9. Statement of funds (continued)

| | | | | | |
|----------------|---------------|---------------|-----------------|----------|---------------|
| Total of funds | <u>64,613</u> | <u>38,308</u> | <u>(37,413)</u> | <u>-</u> | <u>65,508</u> |
|----------------|---------------|---------------|-----------------|----------|---------------|

WATERBEACH AND LANDBEACH ACTION FOR YOUTH
(A company limited by guarantee)

NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 30TH JUNE 2022

9. Statement of funds (continued)

Statement of funds - prior year

| | <i>Balance at 1st July 2020</i> | <i>Income</i> | <i>Expenditure</i> | <i>Transfers in/out</i> | <i>Balance at 30th June 2021</i> |
|--|-------------------------------------|----------------------|------------------------|-----------------------------|--|
| | £ | £ | £ | £ | £ |
| Unrestricted funds | | | | | |
| General Funds | 21,058 | 4,212 | - | (17,216) | 8,054 |
| Emergency Operating Fund | 16,890 | - | - | 17,260 | 34,150 |
| | <u>37,948</u> | <u>4,212</u> | <u>-</u> | <u>44</u> | <u>42,204</u> |
| Restricted funds | | | | | |
| Innovate and Cultivate (Comm Youth Worker) | - | 7,500 | (514) | - | 6,986 |
| Waterbeach Parish Council | - | 5,000 | - | - | 5,000 |
| Living Sport | - | 2,370 | (1,203) | - | 1,167 |
| CCF Outreach | 9,761 | - | (6,260) | - | 3,501 |
| South Cambs District Council Community Chest | 139 | 957 | (543) | - | 553 |
| Cambridgeshire County Council Community Reach Fund | - | 1,000 | - | - | 1,000 |
| Cambridgeshire Community Foundation #IWILL Fund - For litter picks | 463 | - | - | - | 463 |
| Equipment fund | 10 | - | - | - | 10 |
| Cup Trust | - | 1,500 | - | - | 1,500 |
| Landbeach Parochial Council | 97 | 100 | - | - | 197 |
| UK Youth Covid 19 Relief | 717 | 11,400 | (11,453) | (44) | 620 |
| Kids@Christmas grant | - | 2,000 | (1,976) | - | 24 |
| Urban and Civic Outreach | 1,546 | - | (158) | - | 1,388 |
| | <u>12,733</u> | <u>31,827</u> | <u>(22,107)</u> | <u>(44)</u> | <u>22,409</u> |
| Total of funds | <u><u>50,681</u></u> | <u><u>31,827</u></u> | <u><u>(22,107)</u></u> | <u><u>-</u></u> | <u><u>64,613</u></u> |

WATERBEACH AND LANDBEACH ACTION FOR YOUTH
(A company limited by guarantee)

NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 30TH JUNE 2022

10. Additional information on movement of funds

Within general funds, an emergency operating reserve has been set up with the aim to cover approximately 12-18 months running costs

11. Summary of funds

Summary of funds - current year

| | Balance at 1st July 2021 £ | Income £ | Expenditure £ | Transfers in/out £ | Balance at 30th June 2022 £ |
|------------------|-------------------------------------|---------------|------------------|--------------------------|--------------------------------------|
| General funds | 42,204 | 5,664 | - | (5,091) | 42,777 |
| Restricted funds | 22,409 | 32,644 | (37,413) | 5,091 | 22,731 |
| | <u>64,613</u> | <u>38,308</u> | <u>(37,413)</u> | <u>-</u> | <u>65,508</u> |

Summary of funds - prior year

| | <i>Balance at</i> <i>1st July 2020</i> £ | <i>Income</i> £ | <i>Expenditure</i> £ | <i>Transfers</i> <i>in/out</i> £ | <i>Balance at</i> <i>30th June</i> <i>2021</i> £ |
|------------------|--|--------------------|-------------------------|--|---|
| General funds | 37,948 | 4,212 | - | 44 | 42,204 |
| Restricted funds | 12,733 | 31,827 | (22,107) | (44) | 22,409 |
| | <u>50,681</u> | <u>36,039</u> | <u>(22,107)</u> | <u>-</u> | <u>64,613</u> |

WATERBEACH AND LANDBEACH ACTION FOR YOUTH
(A company limited by guarantee)

**INCOME AND EXPENDITURE ACCOUNT
FOR THE YEAR ENDED 30TH JUNE 2022**

| | 2022 | 2022 | 2021 | 2021 |
|---|--------|---------------|--------|---------------|
| | £ | £ | £ | £ |
| Income | | | | |
| Donations | 5,661 | | 4,209 | |
| Grants | 32,644 | | 31,827 | |
| Investment income | 3 | | 3 | |
| Gross income | | 38,308 | | 36,039 |
| Less: | | | | |
| Expenditure | | | | |
| Staff costs | 24,466 | | 16,220 | |
| Projects and events | 3,906 | | 3,213 | |
| Insurance | 509 | | 496 | |
| Use of home | 180 | | 180 | |
| Office costs | 434 | | 122 | |
| Travel and subsistence | 1,947 | | 155 | |
| Rent | 1,976 | | 355 | |
| Professional and compliance fees | 1,090 | | 922 | |
| Equipment and materials | 2,905 | | 444 | |
| | | 37,413 | | 22,107 |
| Total expenditure | | 37,413 | | 22,107 |
| Net income for the reporting period | | 895 | | 13,932 |
| Surplus for the reporting period | | 895 | | 13,932 |
| Surplus brought forward at 1st July 2021 | | 64,613 | | 50,681 |
| | | 65,508 | | 64,613 |

WATERBEACH AND LANDBEACH ACTION FOR YOUTH

England & Wales - Charity number 1095181

Accounts

Registered number: 04541948
Charity number: 1095181

WATERBEACH AND LANDBEACH ACTION FOR YOUTH
(A company limited by guarantee)

UNAUDITED

TRUSTEES' REPORT AND FINANCIAL STATEMENTS

FOR THE YEAR ENDED 30 JUNE 2021

WATERBEACH AND LANDBEACH ACTION FOR YOUTH
(A company limited by guarantee)

CONTENTS

| | Page |
|---|--------|
| Reference and administrative details of the Charity, its Trustees and advisers | 1 |
| Trustees' report | 2 - 4 |
| Independent examiner's report | 5 |
| Statement of financial activities | 6 |
| Balance sheet | 7 - 8 |
| Notes to the financial statements | 9 - 16 |

The following pages do not form part of the statutory financial statements:

Charity Detailed income and expenditure account and summaries

WATERBEACH AND LANDBEACH ACTION FOR YOUTH
(A company limited by guarantee)

REFERENCE AND ADMINISTRATIVE DETAILS OF THE CHARITY, ITS TRUSTEES AND ADVISERS
FOR THE YEAR ENDED 30TH JUNE 2021

Trustees

Benjamin David Cons, Chair (appointed 24th October 2016)

Norman Setchell (appointed 24th October 2016)

Rachel Evans (appointed 27th November 2017)

Gavin Mullin (appointed 4th December 2019)

Company registered number

04541948

Charity registered number

1095181

Registered office

Varsity Farm, School Lane, Chittering, Cambridge, Cambridgeshire, CB25 9PW

Company secretary

Mrs Caroline Ward

Accountants

Whiting & Partners, George Court, Bartholomew's Walk, Ely, Cambridgeshire, CB7 4JW

WATERBEACH AND LANDBEACH ACTION FOR YOUTH
(A company limited by guarantee)

TRUSTEES' REPORT
FOR THE YEAR ENDED 30TH JUNE 2021

The Trustees present their annual report together with the financial statements of the Waterbeach & Landbeach Action for Youth for the year 1st July 2020 to 30th June 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 charitable company comply with the current statutory requirements, the requirements of the charitable company'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 charity's objects are to help and educate young people in the civil parishes of Waterbeach and Landbeach, Cambridgeshire through their leisure time activities by the employment of a Youth Worker or Youth Workers, so as to develop their physical, mental and spiritual capacities that they may grow to full maturity as individuals and members of society and that their conditions of life maybe improved. These objects are fulfilled through the continuing employment of our team of Youth Workers.

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, including the guidance 'Public benefit: running a charity (PB2)'.

Achievements and performance

a. Main achievements of the Charity

The principal achievement of the charity has been the success of its Youth Workers in positively engaging with so many of the young people in the area that the Charity serves. The ongoing Covid-19 pandemic and various lockdown or other legal restrictions have made this more challenging than usual. However, when it has been appropriate, and within the Covid secure guidelines, the Youth Workers have engaged the young people in socially distanced activities to ensure that we are providing a space for the young people to interact outside of a formal school environment. This has public benefit not only for the young but to the community as a whole, which is fortunate in experiencing lower levels of youth crime and antisocial behaviours than would otherwise be expected.

We have also been fortunate to appoint a new lead youth worker due to funding from the local Parish council and the Innovate and Cultivate Fund who will also be giving support to fledgling youth groups in the county. That we were approached by the Innovate and Cultivate Fund for this purpose gives us confidence that the service provision at WAY is recognised by the County Council as being worth replicating elsewhere.

b. Review of activities

The principal focus of the Charity's activity is the Youth Club, which continues to attract considerable numbers of young people on each session. A wide range of regular activities are offered alongside a planned programme of special projects, including activity days at external venues. The programme benefits young people by developing their self confidence and social skills alongside proactical and life skills. Alongside these activities the Youth Workers have been delivering youth work sessions to the young perople who congregate in other parts of the recreation ground but who have not attended the youth club.

WATERBEACH AND LANDBEACH ACTION FOR YOUTH
(A company limited by guarantee)

TRUSTEES' REPORT (CONTINUED)
FOR THE YEAR ENDED 30TH JUNE 2021

Achievements and performance (continued)

c. Factors relevant to achieve objectives

In October 2018 we took the decision to remove the need for our members to make a small monetary donation each time they visited a youth club session. We also took the decision to run the club on two nights rather than three. Happily, this has resulted in more members attending at each session.

Our relationship with external agencies such as the local authority services for young people and schools ensures that members facing difficulties in their personal lives are appropriately supported and guided.

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

Reserves should provide the charity with adequate financial stability and the means for it to meet its charitable objectives for the foreseeable future. Due to the unsecured nature of our funding streams, the Trustees aim to maintain the charity's reserves at a level between twelve and eighteen month's operational expenditure. The level of reserves and appropriateness of the policy are reviewed at each Trustee meeting.

Structure, governance and management

a. Constitution

Waterbeach and Landbeach Action for Youth is a company limited by guarantee and a registered charity governed by its Memorandum and Articles of Association. It was incorporated on 23 September 2002.

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 Trust deed.

Members' liability

The Members of the Charity guarantee to contribute an amount not exceeding £10 to the assets of the Charity in the event of winding up.

WATERBEACH AND LANDBEACH ACTION FOR YOUTH
(A company limited by guarantee)

TRUSTEES' REPORT (CONTINUED)
FOR THE YEAR ENDED 30TH JUNE 2021

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 incoming resources 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 judgments 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 on
and signed on their behalf by:



.....
Benjamin David Cons
(Chair of Trustees)

WATERBEACH AND LANDBEACH ACTION FOR YOUTH
(A company limited by guarantee)

INDEPENDENT EXAMINER'S REPORT
FOR THE YEAR ENDED 30TH JUNE 2021

Independent examiner's report to the Trustees of Waterbeach and Landbeach Action for Youth
('the Charity')

I report to the charity Trustees on my examination of the accounts of the Charity for the year ended 30th June 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.

This report is made solely to the Charity's Trustees, as a body, in accordance with Part 4 of the Charities (Accounts and Reports) Regulations 2008. My work has been undertaken so that I might state to the Charity's Trustees those matters I am required to state to them in an Independent examiner's report and for no other purpose. To the fullest extent permitted by law, I do not accept or assume responsibility to anyone other than the Charity and the Charity's Trustees as a body, for my work or for this report.

Signed:



I G C Piper

Dated:

1 - Oct - 21

F C A

Whiting & Partners
George Court
Bartholomew's Walk
Ely
Cambridgeshire
CB7 4JW

WATERBEACH AND LANDBEACH ACTION FOR YOUTH
(A company limited by guarantee)

**STATEMENT OF FINANCIAL ACTIVITIES (INCORPORATING INCOME AND EXPENDITURE ACCOUNT)
FOR THE YEAR ENDED 30TH JUNE 2021**

| | Note | Unrestricted funds 2021 £ | Restricted funds 2021 £ | Total funds 2021 £ | Total funds 2020 £ |
|------------------------------------|------|------------------------------------|----------------------------------|-----------------------------|-----------------------------|
| Income from: | | | | | |
| Donations and legacies | 3 | 4,209 | 31,827 | 36,036 | 13,908 |
| Other trading activities | 4 | - | - | - | 379 |
| Investments | 5 | 3 | - | 3 | 51 |
| | | <u>4,212</u> | <u>31,827</u> | <u>36,039</u> | <u>14,338</u> |
| Total income | | | | | |
| Expenditure on: | | | | | |
| Raising funds | | - | 16,220 | 16,220 | 17,603 |
| Charitable activities | | - | 5,887 | 5,887 | 5,250 |
| | | <u>-</u> | <u>22,107</u> | <u>22,107</u> | <u>22,853</u> |
| Total expenditure | | | | | |
| Net income/(expenditure) | | 4,212 | 9,720 | 13,932 | (8,515) |
| Transfers between funds | 10 | 44 | (44) | - | - |
| | | <u>4,256</u> | <u>9,676</u> | <u>13,932</u> | <u>(8,515)</u> |
| Net movement in funds | | | | | |
| Reconciliation of funds: | | | | | |
| Total funds brought forward | | 37,948 | 12,733 | 50,681 | 59,196 |
| | | <u>42,204</u> | <u>22,409</u> | <u>64,613</u> | <u>50,681</u> |
| Total funds carried forward | | | | | |

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

The notes on pages 9 to 16 form part of these financial statements.

WATERBEACH AND LANDBEACH ACTION FOR YOUTH
(A company limited by guarantee)
REGISTERED NUMBER: 04541948

BALANCE SHEET
AS AT 30TH JUNE 2021

| | Note | 2021 £ | 2020 £ |
|--|------|----------------------|----------------------|
| Fixed assets | | - | - |
| Current assets | | | |
| Debtors | 8 | 516 | 516 |
| Cash at bank and in hand | | 64,775 | 50,825 |
| | | <u>65,291</u> | <u>51,341</u> |
| Creditors: amounts falling due within one year | 9 | (678) | (660) |
| Net current assets | | <u>64,613</u> | 50,681 |
| Total assets less current liabilities | | <u>64,613</u> | <u>50,681</u> |
| Net assets excluding pension asset | | <u>64,613</u> | <u>50,681</u> |
| Total net assets | | <u><u>64,613</u></u> | <u><u>50,681</u></u> |
| Charity funds | | | |
| Restricted funds | 10 | 22,409 | 12,733 |
| Unrestricted funds | 10 | 42,204 | 37,948 |
| Total funds | | <u><u>64,613</u></u> | <u><u>50,681</u></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 on and signed on their behalf by:

WATERBEACH AND LANDBEACH ACTION FOR YOUTH
(A company limited by guarantee)
REGISTERED NUMBER: 04541948

BALANCE SHEET (CONTINUED)
AS AT 30TH JUNE 2021



Benjamin David Cons
(Chair of Trustees)

The notes on pages 9 to 16 form part of these financial statements.

WATERBEACH AND LANDBEACH ACTION FOR YOUTH
(A company limited by guarantee)

NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 30TH JUNE 2021

1. General information

The charity is limited by guarantee, and consequently does not have share capital. Each of the trustees is liable to contribute an amount not exceeding £10 towards the assets of the charity in the event of liquidation

The address of the registered office is:

Varsity Farm
School Lane
Chittering
Cambridge
CB25 9PW

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.

Waterbeach and Landbeach Action for YouthIt 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 consider that there are no material uncertainties about the Charity's ability to continue as a going concern nor any significant area of uncertainty that effect the carrying value of assets held by the Charity.

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.

Income tax recoverable in relation to investment income is recognised at the time the investment income is receivable.

WATERBEACH AND LANDBEACH ACTION FOR YOUTH
(A company limited by guarantee)

NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 30TH JUNE 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 is classified by activity. The costs of each activity are made up of the total of direct costs and shared costs, including support costs involved in undertaking each activity. Direct costs attributable to a single activity are allocated directly to that activity. Shared costs which contribute to more than one activity and support costs which are not attributable to a single activity are apportioned between those activities on a basis consistent with the use of resources. Central staff costs are allocated on the basis of time spent, and depreciation charges allocated on the portion of the asset's use.

Expenditure on raising funds includes all expenditure incurred by the Charity to raise funds for its charitable purposes and includes costs of all fundraising activities events and non-charitable trading.

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 Government grants

Government grants relating to tangible fixed assets are treated as deferred income and released to the Statement of financial activities over the expected useful lives of the assets concerned. Other grants are credited to the Statement of financial activities as the related expenditure is incurred.

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.

WATERBEACH AND LANDBEACH ACTION FOR YOUTH
(A company limited by guarantee)

NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 30TH JUNE 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 with the exception of bank loans which are subsequently measured at amortised cost using the effective interest method.

2.10 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. Income from donations and legacies

| | Unrestricted funds 2021 £ | Restricted funds 2021 £ | Total funds 2021 £ |
|-------------------|--|--|---------------------------------------|
| Donations | 4,209 | - | 4,209 |
| Government grants | - | 31,827 | 31,827 |
| | <u>4,209</u> | <u>31,827</u> | <u>36,036</u> |
| | <u>4,209</u> | <u>31,827</u> | <u>36,036</u> |
| | | | |
| | <i>Unrestricted funds 2020 £</i> | <i>Restricted funds 2020 £</i> | <i>Total funds 2020 £</i> |
| Donations | 8,350 | - | 8,350 |
| Government grants | - | 5,558 | 5,558 |
| | <u>8,350</u> | <u>5,558</u> | <u>13,908</u> |
| | <u>8,350</u> | <u>5,558</u> | <u>13,908</u> |

WATERBEACH AND LANDBEACH ACTION FOR YOUTH
(A company limited by guarantee)

NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 30TH JUNE 2021

4. Income from trading activities

Income from fundraising events

| | Total funds 2021 £ | <i>Total funds 2020 £</i> |
|-----------------|---------------------------------------|---------------------------------------|
| Tuckshop Income | - | 379 |

5. Investment income

| | Unrestricted funds 2021 £ | Total funds 2021 £ | <i>Total funds 2020 £</i> |
|-------------------|--|---------------------------------------|---------------------------------------|
| Investment income | 3 | 3 | 51 |

6. Staff costs

| | 2021 £ | <i>2020 £</i> |
|--------------------|-------------------|-------------------|
| Wages and salaries | 16,220 | <i>17,602</i> |
| | 16,220 | <i>17,602</i> |

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

| | 2021 No. | <i>2020 No.</i> |
|---------------|---------------------|---------------------|
| Administrator | 1 | 1 |
| Youth Worker | 1 | 1 |
| | 2 | <i>2</i> |

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

WATERBEACH AND LANDBEACH ACTION FOR YOUTH
(A company limited by guarantee)

NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 30TH JUNE 2021

7. Trustees' remuneration and expenses

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

During the year ended 30th June 2021, no Trustee expenses have been incurred (2020 - £NIL).

8. Debtors

| | 2021 £ | 2020 £ |
|----------------------------|------------|------------|
| Due within one year | | |
| Tax recoverable | 516 | 516 |
| | <u>516</u> | <u>516</u> |

9. Creditors: Amounts falling due within one year

| | 2021 £ | 2020 £ |
|------------------------------|------------|------------|
| Accruals and deferred income | 678 | 660 |
| | <u>678</u> | <u>660</u> |

WATERBEACH AND LANDBEACH ACTION FOR YOUTH
(A company limited by guarantee)

NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 30TH JUNE 2021

10. Statement of funds

Statement of funds - current year

| | Balance at 1st July 2020 £ | Income £ | Expenditure £ | Transfers in/out £ | Balance at 30th June 2021 £ |
|--|-------------------------------------|---------------|------------------|--------------------------|--------------------------------------|
| Unrestricted funds | | | | | |
| General Funds | 21,058 | 4,212 | - | (17,216) | 8,054 |
| Emergency Operating Fund | 16,890 | - | - | 17,260 | 34,150 |
| | <u>37,948</u> | <u>4,212</u> | <u>-</u> | <u>44</u> | <u>42,204</u> |
| Restricted funds | | | | | |
| Innovate and Cultivate (Comm Youth Worker | - | 7,500 | (514) | - | 6,986 |
| Waterbeach Parish Council | - | 5,000 | - | - | 5,000 |
| Living Sport | - | 2,370 | (1,203) | - | 1,167 |
| CCF Outreach | 9,761 | - | (6,260) | - | 3,501 |
| South Cambs District Council Community Chest | 139 | 957 | (543) | - | 553 |
| Cambridgeshire County Council Community Reach Fund | - | 1,000 | - | - | 1,000 |
| Cambridgeshire Community Foundation #IWILL Fund - For litter picks | 463 | - | - | - | 463 |
| Equipment fund | 10 | - | - | - | 10 |
| Cup Trust | - | 1,500 | - | - | 1,500 |
| Landbeach Parochial Council | 97 | 100 | - | - | 197 |
| UK Youth Covid 19 Relief | 717 | 11,400 | (11,453) | (44) | 620 |
| Kids@Christmas grant | - | 2,000 | (1,976) | - | 24 |
| Urban and Civic Outreach | 1,546 | - | (158) | - | 1,388 |
| | <u>12,733</u> | <u>31,827</u> | <u>(22,107)</u> | <u>(44)</u> | <u>22,409</u> |
| Total of funds | <u>50,681</u> | <u>36,039</u> | <u>(22,107)</u> | <u>-</u> | <u>64,613</u> |

WATERBEACH AND LANDBEACH ACTION FOR YOUTH
(A company limited by guarantee)

NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 30TH JUNE 2021

10. Statement of funds (continued)

Statement of funds - prior year

| | <i>Balance at 1st July 2019</i> £ | <i>Income</i> £ | <i>Expenditure</i> £ | <i>Transfers in/out</i> £ | <i>Balance at 30th June 2020</i> £ |
|--|--|---------------------|-------------------------|----------------------------------|---|
| Unrestricted funds | | | | | |
| General Funds | 33,915 | 8,780 | (5,517) | (16,120) | 21,058 |
| Emergency Operating Fund | - | - | - | 16,890 | 16,890 |
| | <u>33,915</u> | <u>8,780</u> | <u>(5,517)</u> | <u>770</u> | <u>37,948</u> |
| Restricted funds | | | | | |
| Waterbeach Parish Council | 816 | - | - | (816) | - |
| CCF Outreach | 18,714 | - | (8,953) | - | 9,761 |
| South Cambs District Council Community Chest | 139 | - | - | - | 139 |
| Cambridgeshire Community Foundation #IWILL Fund - For litter picks | 463 | - | - | - | 463 |
| Equipment fund | 591 | - | (581) | - | 10 |
| Landbeach Parochial Council | 97 | - | - | - | 97 |
| UK Youth Covid 19 Relief | - | 1,758 | (1,041) | - | 717 |
| National Lottery Award - Cooking | 2,061 | - | (2,107) | 46 | - |
| Cup Trust - For rent covering July - September 2020 | 2,400 | 800 | (3,200) | - | - |
| Urban and Civic Outreach | - | 3,000 | (1,454) | - | 1,546 |
| | <u>25,281</u> | <u>5,558</u> | <u>(17,336)</u> | <u>(770)</u> | <u>12,733</u> |
| Total of funds | <u><u>59,196</u></u> | <u><u>5,558</u></u> | <u><u>(22,853)</u></u> | <u><u>-</u></u> | <u><u>50,681</u></u> |

11. Additional information on movement of funds

Within general funds, an emergency operating reserve has been set up, which will cover approximately 18 months running costs

WATERBEACH AND LANDBEACH ACTION FOR YOUTH
(A company limited by guarantee)

NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 30TH JUNE 2021

12. Summary of funds

Summary of funds - current year

| | Balance at 1st July 2020 £ | Income £ | Expenditure £ | Transfers in/out £ | Balance at 30th June 2021 £ |
|------------------|-------------------------------------|---------------|------------------|--------------------------|--------------------------------------|
| General funds | 37,948 | 4,212 | - | 44 | 42,204 |
| Restricted funds | 12,733 | 31,827 | (22,107) | (44) | 22,409 |
| | <u>50,681</u> | <u>36,039</u> | <u>(22,107)</u> | <u>-</u> | <u>64,613</u> |

Summary of funds - prior year

| | <i>Balance at</i> <i>1st July 2019</i> £ | <i>Income</i> £ | <i>Expenditure</i> £ | <i>Transfers</i> <i>in/out</i> £ | <i>Balance at</i> <i>30th June</i> <i>2020</i> £ |
|------------------|--|--------------------|-------------------------|--|---|
| General funds | 33,915 | 8,780 | (5,517) | 770 | 37,948 |
| Restricted funds | 25,281 | 5,558 | (17,336) | (770) | 12,733 |
| | <u>59,196</u> | <u>14,338</u> | <u>(22,853)</u> | <u>-</u> | <u>50,681</u> |

WATERBEACH AND LANDBEACH ACTION FOR YOUTH
(A company limited by guarantee)

**INCOME AND EXPENDITURE ACCOUNT
FOR THE YEAR ENDED 30TH JUNE 2021**

| | 2021 £ | 2021 £ | 2020 £ | 2020 £ |
|--|-----------|---------------|-----------|----------------|
| Income | | | | |
| Donations | 4,209 | | 8,350 | |
| Grants | 31,827 | | 5,558 | |
| Tuck shop income | - | | 379 | |
| Investment income | 3 | | 51 | |
| Gross income | | 36,039 | | 14,338 |
| Less: | | | | |
| Expenditure | | | | |
| Tuck shop expenses | - | | 288 | |
| Staff costs | 16,220 | | 17,602 | |
| Projects and events | 3,213 | | 1,200 | |
| Insurance | 496 | | 431 | |
| Use of home | 180 | | 180 | |
| Office costs | 122 | | 195 | |
| Travel and subsistence | 155 | | - | |
| Rent | 355 | | 1,055 | |
| Professional and compliance fees | 922 | | 1,038 | |
| Equipment and materials | 444 | | 863 | |
| | | 22,107 | | 22,852 |
| Total expenditure | | 22,107 | | 22,852 |
| Net income/(expenditure) for the reporting period | | 13,932 | | (8,514) |
| Surplus/(Deficit) for the reporting period | | 13,932 | | (8,514) |
| Surplus brought forward at 1st July 2020 | | 50,681 | | 59,195 |
| | | 64,613 | | 50,681 |