

NOMAD DETACHED YOUTH AND COMMUNITY PROJECT

England & Wales · Charity number 1110274

Details

Other names NOMAD

Status Registered

Legal form Charitable company

Company number [05480572](#)

Registered 2005-06-29

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

Contact

Address Nomad Community Project
55-57 Market Place
Henley-On-Thames
Oxfordshire
RG9 2AA

Phone 01491 577414

Email info@dtwo.co.uk

Website nomadhenley.co.uk

Activities

Objects: (A) TO ADVANCE EDUCATION IN ACCORDANCE WITH CHRISTIAN PRINCIPLES PARTICULARLY BUT NOT EXCLUSIVELY IN THE AREAS OF LIFE SKILLS PARENTING SKILLS HEALTH EMPLOYMENT AND FINANCES BY SUCH MEANS AS THE TRUSTEES MAY CONSIDER APPROPRIATE IN HENLEY-ON-THAMES AND IN SUCH OTHER PARTS OF THE UNITED KINGDOM OR THE WORLD AS THE TRUSTEES MAY FROM TIME TO TIME THINK FIT;(B) TO PROVIDE COMMUNITY FACILITIES FOR RECREATIONAL AND OTHER LEISURE-TIME OCCUPATION IN THE INTERESTS OF SOCIAL WELFARE FOR PERSONS WHO HAVE NEED BY REASON OF THEIR YOUTH POVERTY OR SOCIAL AND ECONOMIC CIRCUMSTANCES AND WITH THE OBJECT OF IMPROVING THEIR CONDITIONS OF LIFE IN HENLEY-ON-THAMES AFORESAID AND IN SUCH OTHER PARTS OF THE UNITED KINGDOM OR THE WORLD AS THE TRUSTEES MAY FROM TIME TO TIME THINK FIT AND TO FULFILL SUCH OTHER PURPOSES WHICH ARE EXCLUSIVELY CHARITABLE ACCORDING TO THE LAW OF ENGLAND AND WALES AND ARE CONNECTED WITH THE CHARITABLE WORK OF THE CHARITY.

Activities: Principal activity is the provision of Youth and Community work in and around Henley on Thames

Classification

- **How:** Provides Human Resources, Provides Services
- **What:** Education/training, Amateur Sport, Recreation
- **Who:** Children/young People, The General Public/mankind

Geography

- **Area of benefit:** WORLDWIDE IN PARTICULAR HENLEY-ON-THAMES.
- Oxfordshire

Finances

Period end	Income	Expenditure	Assets	Employees
2025-03-31	£299,410	£248,639	-	-
2024-03-31	£231,727	£239,297	-	-
2023-03-31	£232,407	£204,834	-	-
2022-03-31	£184,669	£184,198	-	-
2021-03-31	£267,533	£181,599	-	-

Trustees

Name	Role	Appointed
Ann Pawson		2026-01-19
Jeremy Francis Bray		2019-10-01
Joanna Bray		2018-10-18
Joanna Mary Gunnell		2019-12-02

NOMAD DETACHED YOUTH AND COMMUNITY PROJECT

England & Wales - Charity number 1110274

Accounts

NOMAD DETACHED YOUTH AND COMMUNITY PROJECT

Accounts – 31st March 2025

NOMAD DETACHED YOUTH AND COMMUNITY PROJECT

(A company limited by guarantee and not having a share capital)

Charity number: 1110274
Company number: 5480572

Accounts – 31st March 2025

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- 4. Independent Examiner's Report to the Trustees
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NOMAD DETACHED YOUTH AND COMMUNITY PROJECT

**REPORT OF THE TRUSTEES
for the year ended 31st March 2025**

The Trustees are pleased to present their annual report and financial statements of the charitable company for the year ended 31st March 2025 which are also prepared to meet the requirements for a directors' report and accounts for Companies Act purposes.

The financial statements comply with the Charities Act 2011, the Companies Act 2006, the Memorandum and Articles of Association, and 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 the Republic of Ireland (FRS 102) (issued in October 2019).

Reference and Administration Details

The charity's name is Nomad Detached Youth and Community Project.

Charity Registration Number: 1110274

Company Number: 5480572

Registered Office and Principal Address: 55-57 Market Place, Henley on Thames, Oxfordshire, RG9 2AA

Trustees and Directors

Trustees/Directors: D R Carter (retired 24th June 2024)
J Bray
J F Bray
J M Gunnell
P R Lloyd

Secretary: J M Gunnell

Objectives and Activities

The main objects of the charity are:

- a) The advancement of education in accordance with Christian principles particularly in the areas of life and parenting skills, health, employment and finances.
- b) To provide community facilities for recreational and other leisure activities for people in need due to social and economic circumstances in Henley on Thames and the surrounding area.

In planning the activities of the charitable company, the trustees have considered the Charity Commission's guidance on public benefit and, in particular, the specific guidance on charities for the advancement of education and religion.

The main activities are to support children, young people and their families in all aspects of their lives particularly education, health, training, employment, finances, independence and recreation.

The charitable company hopes that its activities will encourage people to make a positive contribution to their local community.

**REPORT OF THE TRUSTEES
for the year ended 31st March 2025 (Continued)****Achievements and Performance**

The company operates in and around Henley on Thames and has several activities which seek to reach out to the local community. In particular the company has sought to fulfil its charitable objectives by running a detached youth and community project. The main aims are:

- To support children, young people and their families experiencing challenges in their lives.
- To help in all aspects of their lives, in particular education, health, training, employment, finances, independence, and recreation.
- To encourage people to make positive contributions to their local community.

The principal source of income for the charity is grants and donations.

During the year the above aims have been met by delivering the following services:

- 1 to 1 Mentoring in schools and online.
- Life Skills Programmes both formal and informal.
- Family Support through 1 to 1 and group parenting training and online support
- Family Focus support workshops for parents and young people together.
- After School diversionary programmes offering positive and alternative activities including football projects and detached sessions.
- Targeted holiday activities for young people and families including paintballing, residentials and paddle boarding sessions.
- 16+ project supporting young people who have failed to make the transition from school into further education, training or employment including online support.
- Food Bank and delivering 743 Food Parcels (1,438 bags of food) to local individuals and families.
- Help Fund to provide support for many experiencing financial challenges by providing support for white goods and furniture.

Financial Review

The total income for the year was £299,410 and total expenditure on charitable activities amounted to £248,639. At the year end the balance on unrestricted reserves was £151,668 and £67,483 on restricted reserves.

Reserves Policy

The trustees have examined the charity's requirements for reserves taking account of the main risks to the organisation. At a time of rising demand for the charity's services and uncertainty of finance the trustees have reviewed the policy whereby the unrestricted funds not committed or invested in tangible fixed assets and held in reserve by the charity should be sufficient to cover 4 months expenditure. Currently £52,906 is held to cover these contingencies. The reserves are to ensure that should the charity not receive sufficient funding to continue work the staff notice period can be covered. There is a designated sum of £74,775 set aside in another account for restricted projects.

INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES

I report to the trustees on my examination of the accounts of Nomad Detached Youth and Community Project (the charitable company) for the year ended 31st March 2025.

Responsibilities and Basis of Report

As the charity's trustees (and also 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 charitable company 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 your charity's accounts as 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

Since the Companies gross income exceeded £250,000 your examiner must be a member of a body listed in section 145 of the 2011 Act. I confirm that I am qualified to undertake the examination because I am a member of the Association of Chartered Certified Accountants which is one of the listed bodies.

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 charitable company 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 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.

A P Williams FCCA
A J Carter & Co Limited
Chartered Certified Accountants

22b High Street
Witney
Oxon
OX28 6RB

4th November 2025

STATEMENT OF FINANCIAL ACTIVITIES
(including an income and expenditure account)
for the year ended 31st March 2025

	Note	Unrestricted Funds	Restricted Funds	Total Funds 2025	Total Funds 2024
		£	£	£	£
Income from:					
Donations and legacies	3	141,118	120,143	261,261	199,795
Charitable activities	4	14,905	-	14,905	10,415
Other trading activities	5	5,000	16,037	21,037	19,281
Investments	7	1,567	-	1,567	1,511
Other	6	640	-	640	725
Total incoming resources		<u>163,230</u>	<u>136,180</u>	<u>299,410</u>	<u>231,727</u>
Expenditure on:					
Fundraising activities		-	3,356	3,356	3,199
Charitable activities	8	<u>199,381</u>	<u>45,902</u>	<u>245,283</u>	<u>236,098</u>
Total expenditure		<u>199,381</u>	<u>49,258</u>	<u>248,639</u>	<u>239,297</u>
Net income/(expenditure) and net movement in funds for the year		(36,151)	86,922	50,771	(7,570)
Transfer between funds		<u>55,000</u>	<u>(55,000)</u>	-	-
Net movement in funds		<u>18,849</u>	<u>31,922</u>	<u>50,771</u>	<u>(7,570)</u>
Reconciliation of funds					
Total funds brought forward		<u>132,819</u>	<u>35,561</u>	<u>168,380</u>	<u>175,950</u>
Total funds carried forward		<u>£151,668</u>	<u>£67,483</u>	<u>£219,151</u>	<u>£168,380</u>

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

All income and expenditure derives from continuing activities.

The notes on pages 7 to 13 form part of these financial statements

NOMAD DETACHED YOUTH AND COMMUNITY PROJECT

6.

**BALANCE SHEET
as at 31st March 2025**

	Note	2025 £	2024 £
Fixed assets			
Tangible assets	14	-	8,134
Total fixed assets		-	8,134
Current assets			
Stocks	15	-	-
Debtors	16	94	2,078
Investments	17	138,729	147,162
Cash at bank and in hand		125,404	46,133
Total current assets		264,227	195,373
Liabilities			
Creditors falling due within one year	18	45,076	35,127
Net current assets		219,151	160,246
Total assets less current liabilities		219,151	168,380
Total net assets	19	<u>£219,151</u>	<u>£168,380</u>
The funds of the Charity			
Restricted income funds	20	67,483	35,561
Unrestricted income funds	20	151,668	132,819
Total unrestricted funds		151,668	132,819
Total charity funds		<u>£219,151</u>	<u>£168,380</u>

For the year ended 31st March 2025 the company was entitled to exemption from audit under section 477 of the Companies Act 2006 relating to small companies.

Directors Responsibilities

The members have not required the company to obtain an audit of its accounts for the year in question in accordance with section 476; and

The directors acknowledge their responsibilities for complying with the requirements of the act with respect to the accounting records and the preparation of accounts.

These accounts have been prepared in accordance with the special provisions relating to companies subject to the Small Companies Regime within part 15 of the Companies Act 2006.

These accounts were approved by the board of directors and authorised for issue on: 27th October 2025 and are signed on their behalf by:

Peter R Lloyd

.....
Trustee/Director

The notes on pages 7 to 13 form part of these financial statements

NOTES TO THE ACCOUNTS
for the year ended 31st March 2025

1. **Accounting Policies**

The principal accounting policies adopted, judgments and key sources of estimation uncertainty in the preparation of the financial statements are as follows:

a) **Basis of Preparation**

The Financial Statements have been prepared in accordance with Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Reporting Financial Standard applicable in the UK and the Republic of Ireland (FRS 102) (issued in October 2019) - (Charities SORP (FRS 102)), the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) and the Companies Act 2006.

Assets and liabilities are initially recognised at historical cost or transaction value unless otherwise stated in the relevant accounting policy notes.

Nomad Detached Youth and Community Project meets the definition of a public benefit entity under FRS 102.

The trustees consider that there are no material uncertainties about the charity's ability to continue as a going concern.

b) **Income Recognition Policies**

Items of income are recognised and included in the accounts when all of the following criteria are met:

- The charity has entitlement to the funds;
- any performance conditions attached to the items of income have been met or are fully within the control of the charity;
- there is sufficient certainty that receipt of the income is considered probable; and
- the amount can be measured reliably.

Income received in advance of a specific performance or provision of other specified service is deferred until the criteria for income recognition are met.

c) **Donated Services and Facilities**

In accordance with the Charities SORP (FRS 102) the general time of volunteers is not recognised in the accounts.

d) **Interest Receivable**

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

e) **Fund Accounting**

Unrestricted funds are available to spend on activities that further any of the purposes of the Charity. Designated funds are unrestricted funds of the Charity which the trustees have decided at their discretion to set aside to use for a specific purpose. Restricted funds are donations which the donor has specified are to be solely used for the particular areas of the Charity's work or for specific projects being undertaken by the Charity.

NOTES TO THE ACCOUNTS
for the year ended 31st March 2025 (continued)

f) **Expenditure and Irrecoverable VAT**

Expenditure is recognised once there is a legal or constructive obligation to make a payment to a third party, it is probable that settlement will be required and the amount of the obligation can be measured reliably. Expenditure is classified under the following activity headings:

- Expenditure on Charitable activities includes the cost of support of the community in Henley on Thames and the surrounding area as described in the Trustees' Report.

Irrecoverable VAT is charged as a cost against the activity for which the expenditure was incurred.

g) **Tangible Fixed Assets**

Individual fixed assets are capitalised at cost and are depreciated over their estimated useful economic lives on the straight line basis as follows:

Asset Category	Annual Rate
Motor Vehicle	25% per annum
Office equipment	33 1/3% per annum

h) **Debtors**

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

i) **Cash at Bank and in Hand**

Cash at bank and cash 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.

j) **Creditors and Provisions**

Creditors and provisions are recognised where the Charity has a present obligation resulting from a past event that will probably result in the transfer of funds to a third party and the amount due to settle the obligation can be measured or estimated reliably. Creditors and provisions are normally recognised at their settlement amount after allowing for any trade discounts due.

k) **Pensions**

The Charity operates a defined contribution scheme, the assets of which are held outside the Charity. The contributions by the Charity in the year are detailed in note 10.

l) **Stock**

Stock is valued at the lower of cost or net realisable value. Donated items of stock are not valued in the accounts.

2. **Legal Status of the Charity**

The charity is a company limited by guarantee and has no share capital. The liability of each member in the event of winding up is limited to £10.

NOTES TO THE ACCOUNTS
for the year ended 31st March 2025 (continued)

3. Income from donations

	2025	2024
	£	£
Gifts, donations and grants	261,261	199,795
	<u>£261,261</u>	<u>£199,795</u>

Of the £261,261 received in 2025 (2024: £199,795) £120,143 was restricted funds (2024: £38,230) and £141,118 (2024: £161,565) unrestricted funds.

Included in the above is £17,529 (2024 - £17,529) of grant income from central and local government in support of project works.

The charity benefits greatly from the involvement and enthusiastic support of its many volunteers, details of which are given in the charity's annual report. In accordance FRS102 and the Charities SORP (FRS 102), the economic contribution of volunteers is not recognised in the accounts.

4. Income from charitable activities

	Unrestricted 2025	Unrestricted 2024
	£	£
Fees received - advice work	14,905	10,415
	<u>£14,905</u>	<u>£10,415</u>

5. Income earned from other trading activity

	2025	2024
	£	£
Fund raising activities	21,037	19,281
	<u>£21,037</u>	<u>£19,281</u>

Of the £21,037 received in 2025 (2024: £19,281) £16,037 was restricted funds (2024: £19,281) and £5,000 (2024: £nil) unrestricted funds.

6. Other income

	Unrestricted 2025	Unrestricted 2024
	£	£
Miscellaneous income	640	725
	<u>£640</u>	<u>£725</u>

NOTES TO THE ACCOUNTS
for the year ended 31st March 2025 (continued)

7. **Investment income**

All of the Charity investment income arises from money held in deposit accounts at Lloyds bank.

8. **Analysis of expenditure on charitable activities**

	Community projects	2025 Total	2024 Total
	£	£	£
Project support costs	159,073	159,073	138,788
Office and administration expenses	29,648	29,648	21,434
Project costs	46,048	46,048	40,188
Gifts and donations	820	820	24,545
Accountancy	1,560	1,560	1,524
Depreciation	8,134	8,134	9,619
Total	£245,283	£245,283	£236,098

Of the £245,283 expenditure in 2025 (2024: £236,098) £199,381 was charged to unrestricted funds (2024: £194,779) and £45,902 to restricted funds (2024: £41,319).

9. **Net income/(expenditure) for the year**

	2025	2024
	£	£
<i>This is stated after charging:</i>		
Depreciation	8,134	9,619
Independent examination and accountancy services	<u>1,560</u>	<u>1,524</u>

10. **Analysis of staff costs and trustee remuneration and expenses**

	2025	2024
	£	£
Salaries and wages	148,546	128,849
Social security costs	7,492	5,989
Employer contribution to defined contribution pension scheme	<u>3,023</u>	<u>2,818</u>
	£159,061	£137,656

No employees had emoluments in excess of £60,000 (2024: £60,000). Pension costs are allocated to activities in proportion to the related staffing costs incurred and are wholly charged to unrestricted funds.

The charity trustees were not paid or received any other benefits from employment with the charity in the year (2024: £Nil) neither were they reimbursed expenses during the year (2024: £Nil). No charity trustee received payment for professional or other services supplied to the charity (2024: £Nil).

The Trust considers its key management personnel comprise the trustees and T Prior. The total employment benefits and expenses of the key management personnel in the year was £47,703 (2024: £ 45,865)

NOTES TO THE ACCOUNTS
for the year ended 31st March 2025 (continued)

11. Staff numbers

The average monthly number of employees during the year was as follows:

	2025 Number	2024 Number
Charitable work	<u>7</u>	<u>5</u>

12. Related party transactions

During the year the Trustees donated £nil to the Charity (2024: £nil).

13. Corporation tax

The charity is exempt from tax on income and gains falling within section 505 of the Taxes Act 1988 or section 252 of the Taxation of Chargeable Gains Act 1992 to the extent that these are applied to its charitable objects.

14. Tangible fixed assets

	Motor vehicles £	Office equipment £	Total £
Cost:			
As at 1.4.2024	32,890	11,684	44,574
Additions	-	-	-
Disposals	-	-	-
As at 31.3.2025	<u>32,890</u>	<u>11,684</u>	<u>44,574</u>
Depreciation:			
As at 1.4.2024	26,039	10,401	36,440
Charge for year	6,851	1,283	8,134
Eliminated on disposals	-	-	-
As at 31.3.2025	<u>32,890</u>	<u>11,684</u>	<u>44,574</u>
Net book value:			
As at 31.3.2025	<u>£-</u>	<u>£-</u>	<u>£-</u>
As at 31.3.2024	<u>£6,851</u>	<u>£1,283</u>	<u>£8,134</u>

15. Stocks

	2025 £	2024 £
Food stocks	-	-
	<u>£-</u>	<u>£-</u>

NOTES TO THE ACCOUNTS
for the year ended 31st March 2025 (continued)

16. Debtors

	2025	2024
	£	£
Prepayments	-	-
Other debtors	94	2,078
	<u>£94</u>	<u>£2,078</u>

17. Current asset investments

	2025	2024
	£	£
Cash on deposit	138,729	147,162
	<u>£138,729</u>	<u>£147,162</u>

18. Creditors: amounts falling due within one year

	2025	2024
	£	£
Trade creditors	-	-
Accruals and other creditors	2,231	2,403
Grant income received in advance	40,000	30,000
Taxation and social security costs	2,845	2,724
	<u>£45,076</u>	<u>£35,127</u>

19. Analysis of net assets between funds

	General Funds	Restricted Funds	Total
	£	£	£
Tangible fixed assets	-	-	-
Cash at bank and in hand	57,921	67,483	125,404
Other net current assets/(liabilities)	93,747	-	93,747
Total	<u>£151,668</u>	<u>£67,483</u>	<u>£219,151</u>

NOTES TO THE ACCOUNTS
for the year ended 31st March 2025 (continued)

20. **Analysis of charitable funds**

Analysis of movements in restricted funds

	Balance 1.4.2024	Incoming resources	Resources expended	Transfers	Funds 31.3.2025
	£	£	£	£	£
Food bank	2,371	14,945	(4,108)	(4,000)	9,208
<i>Help Fund</i>					
John Hodges	319	8,282	(8,358)	-	243
Mosawi	1,041	20,430	(6,357)	-	15,114
Face of Henley	128	-	-	-	128
Ukrainian refugees	(91)	-	-	-	(91)
Youth Mosawi Foundation	7,351	11,000	(8,703)	-	9,648
Other	63	2,371	(2,284)	-	150
25 Year funding	16,729	-	-	-	16,729
Kitchen upgrade	5,000	-	(5,099)	-	(99)
Residentials	2,562	4,115	(6,150)	-	527
Vehicle expenses	88	8,000	(4,843)	-	3,245
Fundraising dinner		16,037	(3,356)	-	12,681
Salary costs	-	51,000	-	(51,000)	-
	<u>£35,561</u>	<u>£136,180</u>	<u>£(49,258)</u>	<u>£(55,000)</u>	<u>£67,483</u>

Name of restricted fund

Description, nature and purposes of the fund

Salary costs

Restricted income received to contribute towards salary costs

Other restricted funds

Community or internal projects undertaken by the charity

Transfers have been made from the restricted funds in the year to contribute towards general costs of the projects. Transfers have been made to restricted funds in the year to provide additional funding on projects.

Analysis of movements in unrestricted funds

	Balance 1.4.2024	Incoming resources	Resources expended	Transfers	Funds 31.3.2025
	£	£	£	£	£
General fund	132,819	163,230	(199,381)	55,000	151,668
Total	<u>£132,819</u>	<u>£163,230</u>	<u>£(199,381)</u>	<u>£55,000</u>	<u>£151,668</u>

Name of unrestricted fund

Description, nature and purposes of the fund

General fund

The 'free reserves' after allowing for all designated funds.

21. **Pension commitments**

The charity operates a defined contribution scheme the assets of which are held separately from those of the charity in an independently administered fund. At the balance sheet date unpaid contributions of £671 (2024: £879) were due to the fund. They are included in other creditors.

NOMAD DETACHED YOUTH AND COMMUNITY PROJECT

England & Wales - Charity number 1110274

Accounts

NOMAD DETACHED YOUTH AND COMMUNITY PROJECT

Accounts – 31st March 2024

NOMAD DETACHED YOUTH AND COMMUNITY PROJECT

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Registered Office and Principal Address: 55-57 Market Place, Henley on Thames, Oxfordshire, RG9 2AA

Trustees and Directors

Trustees/Directors: D R Carter (retired 24th June 2024)
J Bray
J F Bray
J M Gunnell
P R Lloyd

Secretary: J M Gunnell

Objectives and Activities

The main objects of the charity are:

- a) The advancement of education in accordance with Christian principles particularly in the areas of life and parenting skills, health, employment and finances.
- b) To provide community facilities for recreational and other leisure activities for people in need due to social and economic circumstances in Henley on Thames and the surrounding area.

In planning the activities of the charitable company, the trustees have considered the Charity Commission's guidance on public benefit and, in particular, the specific guidance on charities for the advancement of education and religion.

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The charitable company hopes that its activities will encourage people to make a positive contribution to their local community.

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- To encourage people to make positive contributions to their local community.

The principal source of income for the charity is grants and donations.

During the year the above aims have been met by delivering the following services:

- 1 to 1 Mentoring in schools and online.
- Life Skills Programmes both formal and informal.
- Family Support through 1 to 1 and group parenting training and online support
- Family Focus support workshops for parents and young people together.
- After School diversionary programmes offering positive and alternative activities including football projects and detached sessions.
- Targeted holiday activities for young people and families including paintballing, residentials and paddle boarding sessions.
- 16+ project supporting young people who have failed to make the transition from school into further education, training or employment including online support.
- Food Bank and delivering 804 Food Parcels (1742 bags of food) to local individuals and families.
- Help Fund to provide support for many experiencing financial challenges by providing support for white goods and furniture.

Financial Review

The total income for the year was £231,727 and total expenditure on charitable activities amounted to £239,297. At the year end the balance on unrestricted reserves was £132,819 of which £8,134 has been invested in fixed assets leaving £124,685 free reserves and £35,561 on restricted reserves.

Reserves Policy

The trustees have examined the charity's requirements for reserves taking account of the main risks to the organisation. At a time of rising demand for the charity's services and uncertainty of finance the trustees have reviewed the policy whereby the unrestricted funds not committed or invested in tangible fixed assets and held in reserve by the charity should be sufficient to cover 4 months expenditure. Currently £47,338 is held to cover these contingencies. The reserves are to ensure that should the charity not receive sufficient funding to continue work the staff notice period can be covered. There is a designated sum of £34,654 set aside in another account for restricted projects.

REPORT OF THE TRUSTEES
for the year ended 31st March 2024 (Continued)

Structure, Governance and Management

Governing Document

Nomad Detached Youth and Community Project is a company limited by guarantee governed by its Memorandum and Articles of Association dated 8th June 2005. It is registered as a charity with the Charity Commission. Members of the charitable company guarantee to contribute amounts not exceeding £10 to the assets of the charitable company in the event of winding up.

Appointment of Trustees

The trustees keep the composition of the board under review and will seek to appoint additional members with appropriate skills and expertise should the need arise. Interested parties are given details of the background of the charitable company in order to make them aware of current activities. To be appointed as a Trustee a person must be recommended by existing Trustees, be at least 18 years old and subscribe to the charity's aims and ethos statement.

This report has been prepared in accordance with the special provisions relating to companies subject to the Small Companies Regime within part 15 of the Companies Act 2006.

This Report was approved by the Board on 23rd September 2024

Signed on its behalf by: P R Lloyd
.....
Trustee/Director

Henley on Thames

INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES

I report to the trustees on my examination of the accounts of Nomad Detached Youth and Community Project (the charitable company) for the year ended 31st March 2024.

Responsibilities and Basis of Report

As the charity's trustees (and also 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 charitable company 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 your charity's accounts as 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 charitable company 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 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.

A P Williams FCCA
A J Carter & Co
Chartered Accountants

22b High Street
Witney
Oxon
OX28 6RB

27th September 2024

STATEMENT OF FINANCIAL ACTIVITIES
(including an income and expenditure account)
for the year ended 31st March 2024

	Note	Unrestricted Funds	Restricted Funds	Total Funds 2024	Total Funds 2023
		£	£	£	£
Income from:					
Donations and legacies	3	161,565	38,230	199,795	209,512
Charitable activities	4	10,415	-	10,415	9,921
Other trading activities	5	-	19,281	19,281	12,258
Investments	7	1,511	-	1,511	240
Other	6	725	-	725	476
Total incoming resources		174,216	57,511	231,727	232,407
Expenditure on:					
Fundraising activities		-	3,199	3,199	2,546
Charitable activities	8	194,779	41,319	236,098	202,288
Total expenditure		194,779	44,518	239,297	204,834
Net income/(expenditure) and net movement in funds for the year		(20,563)	12,993	(7,570)	27,573
Transfer between funds		12,582	(12,582)	-	-
Net movement in funds		(7,981)	411	(7,570)	27,573
Reconciliation of funds					
Total funds brought forward		140,800	35,150	175,950	148,377
Total funds carried forward		£132,819	£35,561	£168,380	£175,950

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

All income and expenditure derives from continuing activities.

The notes on pages 7 to 13 form part of these financial statements

NOMAD DETACHED YOUTH AND COMMUNITY PROJECT

6.

**BALANCE SHEET
as at 31st March 2024**

	Note	2024 £	2023 £
Fixed assets			
Tangible assets	14	8,134	17,753
Total fixed assets		<u>8,134</u>	<u>17,753</u>
Current assets			
Stocks	15	-	900
Debtors	16	2,078	2,220
Investments	17	147,162	139,651
Cash at bank and in hand		<u>46,133</u>	<u>59,789</u>
Total current assets		195,373	202,560
Liabilities			
Creditors falling due within one year	18	<u>35,127</u>	<u>44,363</u>
Net current assets		<u>160,246</u>	<u>158,197</u>
Total assets less current liabilities		168,380	175,950
Total net assets	19	<u>£168,380</u>	<u>£175,950</u>
The funds of the Charity			
Restricted income funds	20	<u>35,561</u>	<u>35,150</u>
Unrestricted income funds	20	<u>132,819</u>	<u>140,800</u>
Total unrestricted funds		<u>132,819</u>	<u>140,800</u>
Total charity funds		<u>£168,380</u>	<u>£175,950</u>

For the year ended 31st March 2024 the company was entitled to exemption from audit under section 477 of the Companies Act 2006 relating to small companies.

Directors Responsibilities

The members have not required the company to obtain an audit of its accounts for the year in question in accordance with section 476; and

The directors acknowledge their responsibilities for complying with the requirements of the act with respect to the accounting records and the preparation of accounts.

These accounts have been prepared in accordance with the special provisions relating to companies subject to the Small Companies Regime within part 15 of the Companies Act 2006.

These accounts were approved by the board of directors and authorised for issue on: 23rd September 2024 and are signed on their behalf by:

P R Lloyd

.....
Trustee/Director

The notes on pages 7 to 13 form part of these financial statements

NOTES TO THE ACCOUNTS
for the year ended 31st March 2024

1. Accounting Policies

The principal accounting policies adopted, judgments and key sources of estimation uncertainty in the preparation of the financial statements are as follows:

a) Basis of Preparation

The Financial Statements have been prepared in accordance with Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Reporting Financial Standard applicable in the UK and the Republic of Ireland (FRS 102) (issued in October 2019) - (Charities SORP (FRS 102)), the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) and the Companies Act 2006.

Assets and liabilities are initially recognised at historical cost or transaction value unless otherwise stated in the relevant accounting policy notes.

Nomad Detached Youth and Community Project meets the definition of a public benefit entity under FRS 102.

The trustees consider that there are no material uncertainties about the charity's ability to continue as a going concern.

b) Income Recognition Policies

Items of income are recognised and included in the accounts when all of the following criteria are met:

- The charity has entitlement to the funds;
- any performance conditions attached to the items of income have been met or are fully within the control of the charity;
- there is sufficient certainty that receipt of the income is considered probable; and
- the amount can be measured reliably.

Income received in advance of a specific performance or provision of other specified service is deferred until the criteria for income recognition are met.

c) Donated Services and Facilities

In accordance with the Charities SORP (FRS 102) the general time of volunteers is not recognised in the accounts.

d) Interest Receivable

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

e) Fund Accounting

Unrestricted funds are available to spend on activities that further any of the purposes of the Charity. Designated funds are unrestricted funds of the Charity which the trustees have decided at their discretion to set aside to use for a specific purpose. Restricted funds are donations which the donor has specified are to be solely used for the particular areas of the Charity's work or for specific projects being undertaken by the Charity.

NOTES TO THE ACCOUNTS
for the year ended 31st March 2024 (continued)

f) **Expenditure and Irrecoverable VAT**

Expenditure is recognised once there is a legal or constructive obligation to make a payment to a third party, it is probable that settlement will be required and the amount of the obligation can be measured reliably. Expenditure is classified under the following activity headings:

- Expenditure on Charitable activities includes the cost of support of the community in Henley on Thames and the surrounding area as described in the Trustees' Report.

Irrecoverable VAT is charged as a cost against the activity for which the expenditure was incurred.

g) **Tangible Fixed Assets**

Individual fixed assets are capitalised at cost and are depreciated over their estimated useful economic lives on the straight line basis as follows:

Asset Category	Annual Rate
Motor Vehicle	25% per annum
Office equipment	33 1/3% per annum

h) **Debtors**

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

i) **Cash at Bank and in Hand**

Cash at bank and cash 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.

j) **Creditors and Provisions**

Creditors and provisions are recognised where the Charity has a present obligation resulting from a past event that will probably result in the transfer of funds to a third party and the amount due to settle the obligation can be measured or estimated reliably. Creditors and provisions are normally recognised at their settlement amount after allowing for any trade discounts due.

k) **Pensions**

The Charity operates a defined contribution scheme, the assets of which are held outside the Charity. The contributions by the Charity in the year are detailed in note 10.

l) **Stock**

Stock is valued at the lower of cost or net realisable value. Donated items of stock are not valued in the accounts.

2. **Legal Status of the Charity**

The charity is a company limited by guarantee and has no share capital. The liability of each member in the event of winding up is limited to £10.

NOTES TO THE ACCOUNTS
for the year ended 31st March 2024 (continued)

3. Income from donations

	2024	2023
	£	£
Gifts, donations and grants	199,795	209,512
	<u>£199,795</u>	<u>£209,512</u>

Of the £199,795 received in 2024 (2023: £209,512) £38,230 was restricted funds (2023: £92,678) and £161,565 (2023: £116,834) unrestricted funds.

Included in the above is £17,529 (2023: £27,529) of grant income from central and local government in support of project works.

The charity benefits greatly from the involvement and enthusiastic support of its many volunteers, details of which are given in the charity's annual report. In accordance FRS102 and the Charities SORP (FRS 102), the economic contribution of volunteers is not recognised in the accounts.

4. Income from charitable activities

	Unrestricted 2024	Unrestricted 2023
	£	£
Fees received - advice work	10,415	9,921
	<u>£10,415</u>	<u>£9,921</u>

5. Income earned from other trading activity

	2024	2023
	£	£
Fund raising activities	19,281	12,258
	<u>£19,281</u>	<u>£12,258</u>

Of the £19,281 received in 2024 (2023: £12,258) £19,281 was restricted funds (2023: £nil) and £nil (2023: £12,258) unrestricted funds.

6. Other income

	Unrestricted 2024	Unrestricted 2023
	£	£
Miscellaneous income	725	476
	<u>£725</u>	<u>£476</u>

7. Investment income

All of the Charity investment income arises from money held in deposit accounts at Lloyds bank.

NOTES TO THE ACCOUNTS
for the year ended 31st March 2024 (continued)

8. Analysis of expenditure on charitable activities

	Communit y projects £	2024 Total £	2023 Total £
Project support costs	138,788	138,788	124,157
Office and administration expenses	21,434	21,434	31,720
Project costs	40,188	40,188	35,316
Gifts and donations	24,545	24,545	-
Accountancy	1,524	1,524	1,476
Depreciation	9,619	9,619	9,619
Total	<u>£236,098</u>	<u>£236,098</u>	<u>£202,288</u>

Of the £236,098 expenditure in 2024 (2023: £202,268) £194,779 was charged to unrestricted funds (2023: £114,472) and £41,319 to restricted funds (2023: £87,816).

9. Net income/(expenditure) for the year

	2024 £	2023 £
<i>This is stated after charging:</i>		
Depreciation	9,619	9,619
Independent examination and accountancy services	<u>1,524</u>	<u>1,476</u>

10. Analysis of staff costs and trustee remuneration and expenses

	2024 £	2023 £
Salaries and wages	128,849	116,640
Social security costs	5,989	5,038
Employer contribution to defined contribution pension scheme	<u>2,818</u>	<u>2,474</u>
	<u>£137,656</u>	<u>£124,152</u>

No employees had emoluments in excess of £60,000 (2023: £60,000). Pension costs are allocated to activities in proportion to the related staffing costs incurred and are wholly charged to unrestricted funds.

The charity trustees were not paid or received any other benefits from employment with the charity in the year (2023: £Nil) neither were they reimbursed expenses during the year (2023: £Nil). No charity trustee received payment for professional or other services supplied to the charity (2023: £Nil).

The Trust considers its key management personnel comprise the trustees and T Prior. The total employment benefits and expenses of the key management personnel in the year was £50,760 (2023: £48,522).

11. Staff numbers

The average monthly number of employees during the year was as follows:

	2024 Number	2023 Number
Charitable work	<u>5</u>	<u>5</u>

NOTES TO THE ACCOUNTS
for the year ended 31st March 2024 (continued)

12. Related party transactions

During the year the Trustees donated £nil to the Charity (2023: £500).

13. Corporation tax

The charity is exempt from tax on income and gains falling within section 505 of the Taxes Act 1988 or section 252 of the Taxation of Chargeable Gains Act 1992 to the extent that these are applied to its charitable objects.

14. Tangible fixed assets

	Motor vehicles £	Office equipment £	Total £
Cost:			
As at 1.4.2023	32,890	11,684	44,574
Additions	-	-	-
Disposals	-	-	-
As at 31.3.2024	<u>32,890</u>	<u>11,684</u>	<u>44,574</u>
Depreciation:			
As at 1.4.2023	17,816	9,005	26,821
Charge for year	8,223	1,396	9,619
Eliminated on disposals	-	-	-
As at 31.3.2024	<u>26,039</u>	<u>10,401</u>	<u>36,440</u>
Net book value:			
As at 31.3.2024	<u>£6,851</u>	<u>£1,283</u>	<u>£8,134</u>
As at 31.3.2023	<u>£15,074</u>	<u>£2,679</u>	<u>£17,753</u>

15. Stocks

	2024 £	2023 £
Food stocks	<u>-</u>	<u>900</u>
	<u>£-</u>	<u>£900</u>

16. Debtors

	2024 £	2023 £
Prepayments	-	1,495
Other debtors	<u>2,078</u>	<u>725</u>
	<u>£2,078</u>	<u>£2,220</u>

NOTES TO THE ACCOUNTS
for the year ended 31st March 2024 (continued)

17. **Current asset investments**

	2024	2023
	£	£
Cash on deposit	147,162	139,651
	<u>£147,162</u>	<u>£139,651</u>

18. **Creditors: amounts falling due within one year**

	2024	2023
	£	£
Trade creditors	-	-
Accruals and other creditors	2,403	1,731
Grant income received in advance	30,000	40,433
Taxation and social security costs	2,724	2,199
	<u>£35,127</u>	<u>£44,363</u>

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

	General Funds	Restricted Funds	Total
	£	£	£
Tangible fixed assets	8,134	-	8,134
Cash at bank and in hand	10,659	35,474	46,133
Other net current assets/(liabilities)	114,026	87	114,113
Total	<u>£132,819</u>	<u>£35,561</u>	<u>£168,380</u>

20. **Analysis of charitable funds**

Analysis of movements in restricted funds

	Balance 1.4.2023	Incoming resources	Resources expended	Transfers	Funds 31.3.2024
	£	£	£	£	£
Food bank	8,784	4,396	(6,809)	(4,000)	2,371
<i>Help Fund</i>					
John Hodges	712	5,134	(5,527)	-	319
Mosawi	-	10,000	(8,959)	-	1,041
Thamesfield	-	-	-	-	-
Face of Henley	-	1,800	(1,672)	-	128
Ukrainian refugees	704	-	(795)	-	(91)
Youth Mosawi Foundation	6,248	10,500	(9,397)	-	7,351
Other	803	900	(1,640)	-	63
25 Year funding	16,729	-	-	-	16,729
Counselling	1,170	-	(1,170)	-	-
Kitchen upgrade	-	-	-	5,000	5,000
Residentials	-	1,500	(1,438)	2,500	2,562
Vehicle expenses	-	4,000	(3,912)	-	88
Fundraising dinner	-	19,281	(3,199)	(16,082)	-
	<u>£35,150</u>	<u>£57,511</u>	<u>£(44,518)</u>	<u>£(12,582)</u>	<u>£35,561</u>

NOTES TO THE ACCOUNTS
for the year ended 31st March 2024 (continued)

20. **Analysis of charitable funds (continued)**

Analysis of movements in restricted funds (continued)

Name of restricted fund	Description, nature and purposes of the fund
Salary costs	Restricted income received to contribute towards salary costs
Other restricted funds	Various community or internal projects undertaken by the charity

Transfers have been made from the restricted funds in the year to contribute towards general costs of the projects. Transfers have been made to restricted funds in the year to provide additional funding on projects.

Analysis of movements in unrestricted funds

	Balance	Incoming	Resources		Funds
	1.4.2023	resources	expended	Transfers	31.3.2024
	£	£	£	£	£
General fund	140,800	174,216	(194,779)	12,582	132,819
Total	<u>£140,800</u>	<u>£174,216</u>	<u>£(194,779)</u>	<u>£12,582</u>	<u>£132,819</u>

Name of unrestricted fund	Description, nature and purposes of the fund
General fund	The 'free reserves' after allowing for all designated funds.

21. **Pension commitments**

The charity operates a defined contribution scheme the assets of which are held separately from those of the charity in an independently administered fund. At the balance sheet date unpaid contributions of £879 (2023: £255) were due to the fund. They are included in other creditors.

NOMAD DETACHED YOUTH AND COMMUNITY PROJECT

England & Wales - Charity number 1110274

Accounts

NOMAD DETACHED YOUTH AND COMMUNITY PROJECT

Accounts – 31st March 2023

NOMAD DETACHED YOUTH AND COMMUNITY PROJECT

(A company limited by guarantee and not having a share capital)

Charity number: 1110274
Company number: 5480572

Accounts – 31st March 2023

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- 4. Independent Examiner's Report to the Trustees
- 5. Statement of Financial Activities
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NOMAD DETACHED YOUTH AND COMMUNITY PROJECT

**REPORT OF THE TRUSTEES
for the year ended 31st March 2023**

The Trustees are pleased to present their annual report and financial statements of the charitable company for the year ended 31st March 2023 which are also prepared to meet the requirements for a directors' report and accounts for Companies Act purposes.

The financial statements comply with the Charities Act 2011, the Companies Act 2006, the Memorandum and Articles of Association, and 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 the Republic of Ireland (FRS 102) (issued in October 2019).

Reference and Administration Details

The charity's name is Nomad Detached Youth and Community Project.

Charity Registration Number: 1110274

Company Number: 5480572

Registered Office and Principal Address: 55-57 Market Place, Henley on Thames, Oxfordshire, RG9 2AA

Trustees and Directors

Trustees/Directors: D R Carter
M Sayers (resigned 14th November 2022)
J Bray
J F Bray
J M Gunnell
P R Lloyd

Secretary: J M Gunnell

Objectives and Activities

The main objects of the charity are:

- a) The advancement of education in accordance with Christian principles particularly in the areas of life and parenting skills, health, employment and finances.
- b) To provide community facilities for recreational and other leisure activities for people in need due to social and economic circumstances in Henley on Thames and the surrounding area.

In planning the activities of the charitable company, the trustees have considered the Charity Commission's guidance on public benefit and, in particular, the specific guidance on charities for the advancement of education and religion.

The main activities are to support children, young people and their families in all aspects of their lives particularly education, health, training, employment, finances, independence and recreation.

The charitable company hopes that its activities will encourage people to make a positive contribution to their local community.

**REPORT OF THE TRUSTEES
for the year ended 31st March 2023 (Continued)****Achievements and Performance**

The company operates in and around Henley on Thames and has several activities which seek to reach out to the local community. In particular the company has sought to fulfil its charitable objectives by running a detached youth and community project. The main aims are:

- To support children, young people and their families experiencing challenges in their lives.
- To help in all aspects of their lives, in particular education, health, training, employment, finances, independence, and recreation.
- To encourage people to make positive contributions to their local community.

The principal source of income for the charity is grants and donations.

During the year the above aims have been met by delivering the following services:

- 1 to 1 Mentoring in local schools.
- Life Skills Programmes both formal and informal.
- Family Support through 1 to 1 and group parenting programmes.
- Family Focus support workshops for parents and young people together.
- After School diversionary programmes offering positive and alternative activities including establishing a new youth club, football projects and detached sessions.
- Targeted holiday activities for young people and families including paintballing, residential in Devon and Wales and paddleboarding sessions.
- 16+ project supporting young people who have failed to make the transition from school into further education, training or employment including online support.
- Food Bank and delivering 952 Food Parcels (1,898 bags of food) to local individuals and families.
- Help Fund to provide support for many experiencing financial challenges by providing support for white goods and furniture.

Financial Review

The total income for the year was £232,407 and total expenditure on charitable activities amounted to £204,834. At the year end the balance on unrestricted reserves was £140,800 of which £17,753 has been invested in fixed assets leaving £123,047 free reserves and £35,150 on restricted reserves.

Reserves Policy

The trustees have examined the charity's requirements for reserves taking account of the main risks to the organisation. At a time of rising demand for the charity's services and uncertainty of finance the trustees have reviewed the policy whereby the unrestricted funds not committed or invested in tangible fixed assets and held in reserve by the charity should be sufficient to cover 4 months expenditure. Currently £40,879 is held to cover these contingencies. The reserves are to ensure that should the charity not receive sufficient funding to continue work the staff notice period can be covered. There is a designated sum of £35,150 set aside in another account for restricted projects.

REPORT OF THE TRUSTEES
for the year ended 31st March 2023 (Continued)

Structure, Governance and Management

Governing Document

Nomad Detached Youth and Community Project is a company limited by guarantee governed by its Memorandum and Articles of Association dated 8th June 2005. It is registered as a charity with the Charity Commission. Members of the charitable company guarantee to contribute amounts not exceeding £10 to the assets of the charitable company in the event of winding up.

Appointment of Trustees

The trustees keep the composition of the board under review and will seek to appoint additional members with appropriate skills and expertise should the need arise. Interested parties are given details of the background of the charitable company in order to make them aware of current activities. To be appointed as a Trustee a person must be recommended by existing Trustees, be at least 18 years old and subscribe to the charity's aims and ethos statement.

This report has been prepared in accordance with the special provisions relating to companies subject to the Small Companies Regime within part 15 of the Companies Act 2006.

This Report was approved by the Board on 13 November 2023

Signed on its behalf by: P R Lloyd
.....
Trustee/Director

Henley on Thames

INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES

I report to the trustees on my examination of the accounts of Nomad Detached Youth and Community Project (the charitable company) for the year ended 31st March 2023.

Responsibilities and Basis of Report

As the charity's trustees (and also 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 charitable company 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 your charity's accounts as 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 charitable company 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 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.

A P Williams FCCA
A J Carter & Co
Chartered Accountants

22b High Street
Witney
Oxon
OX28 6RB

17th November 2023

STATEMENT OF FINANCIAL ACTIVITIES
(including an income and expenditure account)
for the year ended 31st March 2023

	Note	Unrestricted Funds	Restricted Funds	Total Funds 2023	Total Funds 2022
		£	£	£	£
Income from:					
Donations and legacies	3	116,834	92,678	209,512	180,014
Charitable activities	4	9,921	-	9,921	4,644
Other trading activities	5	12,258	-	12,258	-
Investments	7	240	-	240	11
Other	6	476	-	476	-
Total incoming resources		139,729	92,678	232,407	184,669
Expenditure on:					
Fundraising activities		2,546	-	2,546	-
Charitable activities	8	114,472	87,816	202,288	184,198
Total expenditure		117,018	87,816	204,834	184,198
Net income/(expenditure) and net movement in funds for the year		22,711	4,862	27,573	471
Transfer between funds		332	(332)	-	-
Net movement in funds		23,043	4,530	27,573	471
Reconciliation of funds					
Total funds brought forward		117,757	30,620	148,377	147,906
Total funds carried forward		£140,800	£35,150	£175,950	£148,377

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

All income and expenditure derives from continuing activities.

The notes on pages 7 to 13 form part of these financial statements

NOMAD DETACHED YOUTH AND COMMUNITY PROJECT

6.

**BALANCE SHEET
as at 31st March 2023**

	Note	2023 £	2022 £
Fixed assets			
Tangible assets	14	<u>17,753</u>	<u>27,372</u>
Total fixed assets		<u>17,753</u>	<u>27,372</u>
Current assets			
Stocks	15	900	-
Debtors	16	2,220	1,375
Investments	17	139,651	112,911
Cash at bank and in hand		<u>59,789</u>	<u>40,396</u>
Total current assets		202,560	154,682
Liabilities			
Creditors falling due within one year	18	<u>44,363</u>	<u>33,677</u>
Net current assets		<u>158,197</u>	<u>121,005</u>
Total assets less current liabilities		175,950	148,377
Total net assets	19	<u>£175,950</u>	<u>£148,377</u>
The funds of the Charity			
Restricted income funds	20	<u>35,150</u>	<u>30,620</u>
Unrestricted income funds	20	<u>140,800</u>	<u>117,757</u>
Total unrestricted funds		<u>140,800</u>	<u>117,757</u>
Total charity funds		<u>£175,950</u>	<u>£148,377</u>

For the year ended 31st March 2023 the company was entitled to exemption from audit under section 477 of the Companies Act 2006 relating to small companies.

Directors Responsibilities

The members have not required the company to obtain an audit of its accounts for the year in question in accordance with section 476; and

The directors acknowledge their responsibilities for complying with the requirements of the act with respect to the accounting records and the preparation of accounts.

These accounts have been prepared in accordance with the special provisions relating to companies subject to the Small Companies Regime within part 15 of the Companies Act 2006.

These accounts were approved by the board of directors and authorised for issue on: 13 November 2023 and are signed on their behalf by:

P R Lloyd

.....
Trustee/Director

The notes on pages 7 to 13 form part of these financial statements

NOTES TO THE ACCOUNTS
for the year ended 31st March 2023

1. Accounting Policies

The principal accounting policies adopted, judgments and key sources of estimation uncertainty in the preparation of the financial statements are as follows:

a) Basis of Preparation

The Financial Statements have been prepared in accordance with Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Reporting Financial Standard applicable in the UK and the Republic of Ireland (FRS 102) (issued in October 2019) - (Charities SORP (FRS 102)), the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) and the Companies Act 2006.

Assets and liabilities are initially recognised at historical cost or transaction value unless otherwise stated in the relevant accounting policy notes.

Nomad Detached Youth and Community Project meets the definition of a public benefit entity under FRS 102.

The trustees consider that there are no material uncertainties about the charity's ability to continue as a going concern.

b) Income Recognition Policies

Items of income are recognised and included in the accounts when all of the following criteria are met:

- The charity has entitlement to the funds;
- any performance conditions attached to the items of income have been met or are fully within the control of the charity;
- there is sufficient certainty that receipt of the income is considered probable; and
- the amount can be measured reliably.

Income received in advance of a specific performance or provision of other specified service is deferred until the criteria for income recognition are met.

c) Donated Services and Facilities

In accordance with the Charities SORP (FRS 102) the general time of volunteers is not recognised in the accounts.

d) Interest Receivable

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

e) Fund Accounting

Unrestricted funds are available to spend on activities that further any of the purposes of the Charity. Designated funds are unrestricted funds of the Charity which the trustees have decided at their discretion to set aside to use for a specific purpose. Restricted funds are donations which the donor has specified are to be solely used for the particular areas of the Charity's work or for specific projects being undertaken by the Charity.

NOTES TO THE ACCOUNTS
for the year ended 31st March 2023 (continued)

f) **Expenditure and Irrecoverable VAT**

Expenditure is recognised once there is a legal or constructive obligation to make a payment to a third party, it is probable that settlement will be required and the amount of the obligation can be measured reliably. Expenditure is classified under the following activity headings:

- Expenditure on Charitable activities includes the cost of support of the community in Henley on Thames and the surrounding area as described in the Trustees' Report.

Irrecoverable VAT is charged as a cost against the activity for which the expenditure was incurred.

g) **Tangible Fixed Assets**

Individual fixed assets are capitalised at cost and are depreciated over their estimated useful economic lives on the straight line basis as follows:

Asset Category	Annual Rate
Motor Vehicle	25% per annum
Office equipment	33 1/3% per annum

h) **Debtors**

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

i) **Cash at Bank and in Hand**

Cash at bank and cash 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.

j) **Creditors and Provisions**

Creditors and provisions are recognised where the Charity has a present obligation resulting from a past event that will probably result in the transfer of funds to a third party and the amount due to settle the obligation can be measured or estimated reliably. Creditors and provisions are normally recognised at their settlement amount after allowing for any trade discounts due.

k) **Pensions**

The Charity operates a defined contribution scheme, the assets of which are held outside the Charity. The contributions by the Charity in the year are detailed in note 10.

l) **Stock**

Stock is valued at the lower of cost or net realisable value. Donated items of stock are not valued in the accounts.

2. **Legal Status of the Charity**

The charity is a company limited by guarantee and has no share capital. The liability of each member in the event of winding up is limited to £10.

NOTES TO THE ACCOUNTS
for the year ended 31st March 2023 (continued)

3. Income from donations

	2023	2022
	£	£
Gifts, donations and grants	<u>209,512</u>	<u>180,014</u>
	<u>£209,512</u>	<u>£180,014</u>

Of the £209,512 received in 2023 (2022: £180,014) £92,678 was restricted funds (2022: £136,422) and £116,834 (2022: £43,592) unrestricted funds.

Included in the above is £27,529 (2022 - £54,395) of grant income from central and local government in support of project works.

The charity benefits greatly from the involvement and enthusiastic support of its many volunteers, details of which are given in the charity's annual report. In accordance FRS102 and the Charities SORP (FRS 102), the economic contribution of volunteers is not recognised in the accounts.

4. Income from charitable activities

	Unrestricted 2023	Unrestricted 2022
	£	£
Fees received - advice work	<u>9,921</u>	<u>4,644</u>
	<u>£9,921</u>	<u>£4,644</u>

5. Income earned from other trading activity

	Unrestricted 2023	Unrestricted 2022
	£	£
Fund raising activities	<u>12,258</u>	<u>-</u>
	<u>£12,258</u>	<u>£-</u>

6. Other income

	Unrestricted 2023	Unrestricted 2022
	£	£
Miscellaneous income	<u>476</u>	<u>-</u>
	<u>£476</u>	<u>£-</u>

7. Investment income

All of the Charity investment income arises from money held in deposit accounts at Lloyds bank.

NOTES TO THE ACCOUNTS
for the year ended 31st March 2023 (continued)

8. Analysis of expenditure on charitable activities

	Community projects £	2023 Total £	2022 Total £
Project support costs	124,157	124,157	110,059
Office and administration expenses	31,720	31,720	24,452
Project costs	35,316	35,316	39,920
Accountancy	1,476	1,476	1,428
Depreciation	9,619	9,619	8,339
Total	<u>£202,288</u>	<u>£202,288</u>	<u>£184,198</u>

Of the £202,288 expenditure in 2023 (2022: £184,198) £114,472 was charged to unrestricted funds (2022: £56,082) and £87,816 to restricted funds (2022: £128,116).

9. Net income/(expenditure) for the year

	2023 £	2022 £
<i>This is stated after charging:</i>		
Depreciation	9,619	8,339
Independent examination and accountancy services	<u>1,476</u>	<u>1,428</u>

10. Analysis of staff costs and trustee remuneration and expenses

	2023 £	2022 £
Salaries and wages	116,640	103,063
Social security costs	5,038	4,653
Employer contribution to defined contribution pension scheme	2,474	2,343
	<u>£124,152</u>	<u>£110,059</u>

No employees had emoluments in excess of £60,000 (2022: £60,000). Pension costs are allocated to activities in proportion to the related staffing costs incurred and are wholly charged to unrestricted funds.

The charity trustees were not paid or received any other benefits from employment with the charity in the year (2022: £Nil) neither were they reimbursed expenses during the year (2022: £Nil). No charity trustee received payment for professional or other services supplied to the charity (2022: £Nil).

The Trust considers its key management personnel comprise the trustees and T Prior. The total employment benefits and expenses of the key management personnel in the year was £48,522 (2022: £45,559).

11. Staff numbers

The average monthly number of employees during the year was as follows:

	2023 Number	2022 Number
Charitable work	<u>5</u>	<u>5</u>

NOTES TO THE ACCOUNTS
for the year ended 31st March 2023 (continued)

12. Related party transactions

During the year the Trustees donated £500 to the Charity (2022: £713).

13. Corporation tax

The charity is exempt from tax on income and gains falling within section 505 of the Taxes Act 1988 or section 252 of the Taxation of Chargeable Gains Act 1992 to the extent that these are applied to its charitable objects.

14. Tangible fixed assets

	Motor vehicles £	Office equipment £	Total £
Cost:			
As at 1.4.2022	32,890	11,684	44,574
Additions	-	-	-
Disposals	-	-	-
As at 31.3.2023	32,890	11,684	44,574
Depreciation:			
As at 1.4.2022	9,593	7,609	17,202
Charge for year	8,223	1,396	9,619
Eliminated on disposals	-	-	-
As at 31.3.2023	17,816	9,005	26,821
Net book value:			
As at 31.3.2023	£15,074	£2,679	£17,753
As at 31.3.2022	£23,297	£4,075	£27,372

15. Stocks

	2023 £	2022 £
Food stocks	900	-
	£900	£-

16. Debtors

	2023 £	2022 £
Prepayments	1,495	-
Other debtors	725	1,375
	£2,220	£1,375

NOTES TO THE ACCOUNTS
for the year ended 31st March 2023 (continued)

17. Current asset investments

	2023	2022
	£	£
Cash on deposit	139,651	112,911
	<u>£139,651</u>	<u>£112,911</u>

18. Creditors: amounts falling due within one year

	2023	2022
	£	£
Trade creditors	-	-
Accruals and other creditors	1,731	1,428
Grant income received in advance	40,433	30,000
Taxation and social security costs	2,199	2,249
	<u>£44,363</u>	<u>£33,677</u>

19. Analysis of net assets between funds

	General Funds £	Restricted Funds £	Total £
Tangible fixed assets	17,753	-	17,753
Cash at bank and in hand	25,614	34,175	59,789
Other net current assets/(liabilities)	97,433	975	98,408
Total	<u>£140,800</u>	<u>£35,150</u>	<u>£175,950</u>

20. Analysis of charitable funds**Analysis of movements in restricted funds**

	Balance 1.4.2022 £	Incoming resources £	Resources expended £	Transfers £	Funds 31.3.2023 £
Food bank	3,371	13,484	(5,071)	(3,000)	8,784
<i>Help Fund</i>					
John Hodges	1,535	10,416	(10,003)	(1,236)	712
Mosawi	398	-	(522)	124	-
Thamesfield	568	-	-	(568)	-
Ben Sleet	-	1,000	(1,007)	7	-
Ukrainian refugees	-	3,500	(2,796)	-	704
Youth Mosawi Foundation	7,914	11,560	(13,226)	-	6,248
Other	105	218	(1,521)	2,001	803
25 Year funding	16,729	-	-	-	16,729
Counselling	-	-	(1,170)	2,340	1,170
Salary costs	-	52,500	(52,500)	-	-
	<u>£30,620</u>	<u>£92,678</u>	<u>£(87,816)</u>	<u>£(332)</u>	<u>£35,150</u>

NOTES TO THE ACCOUNTS
for the year ended 31st March 2023 (continued)

20. **Analysis of charitable funds (continued)****Analysis of movements in restricted funds (continued)**

Name of restricted fund	Description, nature and purposes of the fund
Salary costs	Restricted income received to contribute towards salary costs
Other restricted funds	Various community or internal projects undertaken by the charity

Transfers have been made from the restricted funds in the year to contribute towards general costs of the projects. Transfers have been made to restricted funds in the year to provide additional funding on projects.

In 2022 £4,187 of restricted income in the year was used to fund the purchase of computers. This sum was released to General Funds in the prior year.

Analysis of movements in unrestricted funds

	Balance 1.4.2022 £	Incoming resources £	Resources expended £	Transfers £	Funds 31.3.2023 £
General fund	117,757	139,729	(117,018)	332	140,800
Total	£117,757	£139,729	£(117,018)	£332	£140,800

Name of unrestricted fund	Description, nature and purposes of the fund
----------------------------------	---

General fund	The 'free reserves' after allowing for all designated funds.
--------------	--

21. **Pension commitments**

The charity operates a defined contribution scheme the assets of which are held separately from those of the charity in an independently administered fund. At the balance sheet date unpaid contributions of £255 (2022: £nil) were due to the fund. They are included in other creditors.

NOMAD DETACHED YOUTH AND COMMUNITY PROJECT

England & Wales - Charity number 1110274

Accounts

NOMAD DETACHED YOUTH AND COMMUNITY PROJECT

Accounts – 31st March 2022

NOMAD DETACHED YOUTH AND COMMUNITY PROJECT

(A company limited by guarantee and not having a share capital)

Charity number: 1110274
Company number: 5480572

Accounts – 31st March 2022

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- 4. Independent Examiner's Report to the Trustees
- 5. Statement of Financial Activities
- 6. Balance Sheet
- 7-13. Notes to the Accounts

NOMAD DETACHED YOUTH AND COMMUNITY PROJECT

**REPORT OF THE TRUSTEES
for the year ended 31st March 2022**

The Trustees are pleased to present their annual report and financial statements of the charitable company for the year ended 31st March 2022 which are also prepared to meet the requirements for a directors' report and accounts for Companies Act purposes.

The financial statements comply with the Charities Act 2011, the Companies Act 2006, the Memorandum and Articles of Association, and 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 the Republic of Ireland (FRS 102) (issued in October 2019).

Reference and Administration Details

The charity's name is Nomad Detached Youth and Community Project.

Charity Registration Number: 1110274

Company Number: 5480572

Registered Office and Principal Address: 55-57 Market Place, Henley on Thames, Oxfordshire, RG9 2AA

Trustees and Directors

Trustees/Directors: D R Carter
M Sayers
J Bray
J F Bray
J M Gunnell
P R Lloyd

Secretary: S Prior (resigned 5th July 2021)
J M Gunnell (appointed 1st July 2021)

Objectives and Activities

The main objects of the charity are:

- a) The advancement of education in accordance with Christian principles particularly in the areas of life and parenting skills, health, employment and finances.
- b) To provide community facilities for recreational and other leisure activities for people in need due to social and economic circumstances in Henley on Thames and the surrounding area.

In planning the activities of the charitable company the trustees have considered the Charity Commission's guidance on public benefit and, in particular, the specific guidance on charities for the advancement of education and religion.

The main activities are to support children, young people and their families in all aspects of their lives particularly education, health, training, employment, finances, independence and recreation.

The charitable company hopes that its activities will encourage people to make a positive contribution to their local community.

**REPORT OF THE TRUSTEES
for the year ended 31st March 2022 (Continued)****Achievements and Performance**

The company operates in and around Henley on Thames and has several activities which seek to reach out to the local community. In particular the company has sought to fulfil its charitable objectives by running a detached youth and community project. The main aims are:

- To support children, young people and their families experiencing challenges in their lives.
- To help in all aspects of their lives, in particular education, health, training, employment, finances, independence, and recreation.
- To encourage people to make positive contributions to their local community.

The principal source of income for the charity is grants and donations.

During the year the above aims have been met by delivering the following services:

- 1 to 1 Mentoring in schools and online.
- Life Skills Programmes both formal and informal.
- Family Support through 1 to 1 and group parenting training and online support
- Family Focus support workshops for parents and young people together.
- After School diversionary programmes offering positive and alternative activities including football projects and detached sessions.
- Targeted holiday activities for young people and families including paintballing, mountain biking and stand up paddleboard sessions.
- 16+ project supporting young people who have failed to make the transition from school into further education, training or employment including online support.
- Food Bank and delivering 673 Food Parcels (1,447 bags of food) to local individuals and families in need of support.
- Help Fund to provide support for households experiencing financial challenges by providing white goods and furniture.

During lockdown Nomad remained open and whilst unable to relate to its clients on a face-to-face basis has done so online.

Financial Review

The total income for the year was £184,669 and total expenditure on charitable activities amounted to £184,198. At the year end the balance on reserves was £117,757 on unrestricted reserves of which £27,372 has been invested in fixed assets leaving £90,385 free reserves and £30,620 on restricted reserves.

Reserves Policy

The trustees have examined the charity's requirements for reserves taking account of the main risks to the organisation. At a time of rising demand for the charity's services and uncertainty of finance the trustees have reviewed the policy whereby the unrestricted funds not committed or invested in tangible fixed assets and held in reserve by the charity should be sufficient to cover 4 months expenditure. Currently £40,801 is held to cover these contingencies. The reserves are to ensure that should the charity not receive sufficient funding to continue work the staff notice period can be covered. There is a designated sum of £30,620 set aside in another account for restricted projects.

REPORT OF THE TRUSTEES
for the year ended 31st March 2022 (Continued)

Structure, Governance and Management

Governing Document

Nomad Detached Youth and Community Project is a company limited by guarantee governed by its Memorandum and Articles of Association dated 8th June 2005. It is registered as a charity with the Charity Commission. Members of the charitable company guarantee to contribute amounts not exceeding £10 to the assets of the charitable company in the event of winding up.

Appointment of Trustees

The trustees keep the composition of the board under review and will seek to appoint additional members with appropriate skills and expertise should the need arise. Interested parties are given details of the background of the charitable company in order to make them aware of current activities. To be appointed as a Trustee a person must be recommended by existing Trustees, be at least 18 years old and subscribe to the charity's aims and ethos statement.

This report has been prepared in accordance with the special provisions relating to companies subject to the Small Companies Regime within part 15 of the Companies Act 2006.

This Report was approved by the Board on 11th July 2022

Peter Lloyd

Signed on its behalf by:

P R Lloyd -Trustee/Director

Henley on Thames

INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES

I report to the trustees on my examination of the accounts of Nomad Detached Youth and Community Project (the charitable company) for the year ended 31st March 2022.

Responsibilities and Basis of Report

As the charity's trustees (and also 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 charitable company 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 your charity's accounts as 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 charitable company 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 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.

A P Williams FCCA
A J Carter & Co
Chartered Accountants

22b High Street
Witney
Oxon
OX28 6RB

3rd August 2022

STATEMENT OF FINANCIAL ACTIVITIES
(including an income and expenditure account)
for the year ended 31st March 2022

	Note	Unrestricted Funds	Restricted Funds	Total Funds 2022	Total Funds 2021
		£	£	£	£
Income from:					
Donations and legacies	3	43,592	136,422	180,014	261,463
Charitable activities	4	4,644	-	4,644	4,443
Other trading activities	5	-	-	-	1,608
Investments	6	11	-	11	19
Total incoming resources		<u>48,247</u>	<u>136,422</u>	<u>184,669</u>	<u>267,533</u>
Expenditure on:					
Charitable activities	7	<u>56,082</u>	<u>128,116</u>	<u>184,198</u>	<u>181,599</u>
Total expenditure		<u>56,082</u>	<u>128,116</u>	<u>184,198</u>	<u>181,599</u>
Net income/(expenditure) and net movement in funds for the year		(7,835)	8,306	471	85,934
Transfer between funds		<u>10,180</u>	<u>(10,180)</u>	-	-
Net movement in funds		2,345	(1,874)	471	85,934
Reconciliation of funds					
Total funds brought forward		<u>115,412</u>	<u>32,494</u>	<u>147,906</u>	<u>61,972</u>
Total funds carried forward		<u>£117,757</u>	<u>£30,620</u>	<u>£148,377</u>	<u>£147,906</u>

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

All income and expenditure derives from continuing activities.

The notes on pages 7 to 13 form part of these financial statements

NOMAD DETACHED YOUTH AND COMMUNITY PROJECT

6.

**BALANCE SHEET
as at 31st March 2022**

	Note	2022 £	2021 £
Fixed assets			
Tangible assets	13	27,372	31,524
Total fixed assets		<u>27,372</u>	<u>31,524</u>
Current assets			
Debtors	14	1,375	1,898
Investments	15	112,911	135,010
Cash at bank and in hand		40,396	14,559
Total current assets		<u>154,682</u>	<u>151,467</u>
Liabilities			
Creditors falling due within one year	16	33,677	35,085
Net current assets		<u>121,005</u>	<u>116,382</u>
Total assets less current liabilities		<u>148,377</u>	<u>147,906</u>
Total net assets	17	<u>£148,377</u>	<u>£147,906</u>
The funds of the Charity			
Restricted income funds	18	30,620	32,494
Unrestricted income funds	18	117,757	115,412
Total unrestricted funds		<u>117,757</u>	<u>115,412</u>
Total charity funds		<u>£148,377</u>	<u>£147,906</u>

For the year ended 31st March 2022 the company was entitled to exemption from audit under section 477 of the Companies Act 2006 relating to small companies.

Directors Responsibilities

The members have not required the company to obtain an audit of its accounts for the year in question in accordance with section 476; and

The directors acknowledge their responsibilities for complying with the requirements of the act with respect to the accounting records and the preparation of accounts.

These accounts have been prepared in accordance with the special provisions relating to companies subject to the Small Companies Regime within part 15 of the Companies Act 2006 .

These accounts were approved by the board of directors and authorised for issue on: 11th July 2022 and are signed on their behalf by:

Peter Lloyds

.....
P R Lloyd -Trustee/Director

The notes on pages 7 to 13 form part of these financial statements

NOTES TO THE ACCOUNTS
for the year ended 31st March 2022

1. Accounting Policies

The principal accounting policies adopted, judgments and key sources of estimation uncertainty in the preparation of the financial statements are as follows:

a) Basis of Preparation

The Financial Statements have been prepared in accordance with Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Reporting Financial Standard applicable in the UK and the Republic of Ireland (FRS 102) (issued in October 2019) - (Charities SORP (FRS 102)), the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) and the Companies Act 2006.

Assets and liabilities are initially recognised at historical cost or transaction value unless otherwise stated in the relevant accounting policy notes.

Nomad Detached Youth and Community Project meets the definition of a public benefit entity under FRS 102.

The trustees consider that there are no material uncertainties about the charity's ability to continue as a going concern.

b) Income Recognition Policies

Items of income are recognised and included in the accounts when all of the following criteria are met:

- The charity has entitlement to the funds;
- any performance conditions attached to the items of income have been met or are fully within the control of the charity;
- there is sufficient certainty that receipt of the income is considered probable; and
- the amount can be measured reliably.

Income received in advance of a specific performance or provision of other specified service is deferred until the criteria for income recognition are met.

c) Donated Services and Facilities

In accordance with the Charities SORP (FRS 102) the general time of volunteers is not recognised in the accounts.

d) Interest Receivable

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

e) Fund Accounting

Unrestricted funds are available to spend on activities that further any of the purposes of the Charity. Designated funds are unrestricted funds of the Charity which the trustees have decided at their discretion to set aside to use for a specific purpose. Restricted funds are donations which the donor has specified are to be solely used for the particular areas of the Charity's work or for specific projects being undertaken by the Charity.

NOTES TO THE ACCOUNTS
for the year ended 31st March 2022 (continued)

f) **Expenditure and Irrecoverable VAT**

Expenditure is recognised once there is a legal or constructive obligation to make a payment to a third party, it is probable that settlement will be required and the amount of the obligation can be measured reliably. Expenditure is classified under the following activity headings:

- Expenditure on Charitable activities includes the cost of support of the community in Henley on Thames and the surrounding area as described in the Trustees' Report.

Irrecoverable VAT is charged as a cost against the activity for which the expenditure was incurred.

g) **Tangible Fixed Assets**

Individual fixed assets are capitalised at cost and are depreciated over their estimated useful economic lives on the straight line basis as follows:

Asset Category	Annual Rate
Motor Vehicle	25% per annum
Office equipment	33 1/3% per annum

h) **Debtors**

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

i) **Cash at Bank and in Hand**

Cash at bank and cash 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.

j) **Creditors and Provisions**

Creditors and provisions are recognised where the Charity has a present obligation resulting from a past event that will probably result in the transfer of funds to a third party and the amount due to settle the obligation can be measured or estimated reliably. Creditors and provisions are normally recognised at their settlement amount after allowing for any trade discounts due.

k) **Pensions**

The Charity operates a defined contribution scheme, the assets of which are held outside the Charity. The contributions by the Charity in the year are detailed in note 9.

2. **Legal Status of the Charity**

The charity is a company limited by guarantee and has no share capital. The liability of each member in the event of winding up is limited to £10.

NOTES TO THE ACCOUNTS
for the year ended 31st March 2022 (continued)

3. Income from donations

	2022	2021
	£	£
Gifts, donations and grants	180,014	261,463
	£180,014	£261,463

Of the £180,014 received in 2022 (2021: £261,463) £136,422 was restricted funds (2021: £175,601) and £43,592 (2021: £85,862) unrestricted funds.

Included in the above is £54,395 (2021 - £54,500) of grant income from central and local government in support of project works.

The charity benefits greatly from the involvement and enthusiastic support of its many volunteers, details of which are given in the charity's annual report. In accordance FRS102 and the Charities SORP (FRS 102), the economic contribution of volunteers is not recognised in the accounts.

4. Income from charitable activities

	Unrestricted 2022	Unrestricted 2021
	£	£
Fees received - advice work	4,644	4,443
	£4,644	£4,443

5. Income earned from other trading activity

	Unrestricted 2022	Unrestricted 2021
	£	£
Fund raising activities	-	1,608
	£-	£1,608

6. Investment income

All of the Charity investment income arises from money held in deposit accounts at Lloyds bank.

7. Analysis of expenditure on charitable activities

	Community projects	2022 Total	2021 Total
	£	£	£
Project support costs	110,059	110,059	101,278
Office and administration expenses	24,452	24,452	32,995
Project costs	39,920	39,920	48,730
Accountancy	1,428	1,428	1,392
Profit on sale of motor vehicle	-	-	(5,000)
Depreciation	8,339	8,339	2,204
Total	£184,198	£184,198	£181,599

Of the £184,198 expenditure in 2022 (2021: £181,599) £56,082 was charged to unrestricted funds (2021: £52,764) and £128,116 to restricted funds (2021: £128,835).

NOTES TO THE ACCOUNTS
for the year ended 31st March 2022 (continued)

8. Net income/(expenditure) for the year

	2022	2021
<i>This is stated after charging:</i>	£	£
Depreciation	8,339	2,204
Independent examination and accountancy services	<u>1,428</u>	<u>1,392</u>
<i>This is stated after crediting:</i>		
Profit on sale of motor vehicle	<u>-</u>	<u>5,000</u>

9. Analysis of staff costs and trustee remuneration and expenses

	2022	2021
	£	£
Salaries and wages	103,063	95,204
Social security costs	4,653	4,182
Employer contribution to defined contribution pension scheme	<u>2,343</u>	<u>1,892</u>
	<u>£110,059</u>	<u>£101,278</u>

No employees had emoluments in excess of £60,000 (2021: Nil). Pension costs are allocated to activities in proportion to the related staffing costs incurred and are wholly charged to unrestricted funds.

The charity trustees were not paid or received any other benefits from employment with the charity in the year (2021: £Nil) neither were they reimbursed expenses during the year (2021: £Nil). No charity trustee received payment for professional or other services supplied to the charity (2021: £Nil).

The Trust considers its key management personnel comprise the trustees and T Prior. The total employment benefits and expenses of the key management personnel in the year was £45,559 (2021: £45,874).

10. Staff numbers

The average monthly number of employees during the year was as follows:

	2022	2021
	Number	Number
Charitable work	<u>5</u>	<u>4</u>

11. Related party transactions

During the year the Trustees donated £713 to the Charity (2021:£ nil).

12. Corporation tax

The charity is exempt from tax on income and gains falling within section 505 of the Taxes Act 1988 or section 252 of the Taxation of Chargeable Gains Act 1992 to the extent that these are applied to its charitable objects.

NOTES TO THE ACCOUNTS
for the year ended 31st March 2022 (continued)

13. Tangible fixed assets

	Motor vehicles £	Office equipment £	Total £
Cost:			
As at 1.4.2021	32,890	7,497	40,387
Additions	-	4,187	4,187
Disposals	-	-	-
As at 31.3.2022	<u>32,890</u>	<u>11,684</u>	<u>44,574</u>
Depreciation:			
As at 1.4.2021	1,370	7,493	8,863
Charge for year	8,223	116	8,339
Eliminated on disposals	-	-	-
As at 31.3.2022	<u>9,593</u>	<u>7,609</u>	<u>17,202</u>
Net book value:			
As at 31.3.2022	<u>£23,297</u>	<u>£4,075</u>	<u>£27,372</u>
As at 31.3.2021	<u>£31,520</u>	<u>£4</u>	<u>£31,524</u>

14. Debtors

	2022 £	2021 £
Other debtors	<u>1,375</u>	<u>1,898</u>
	<u>£1,375</u>	<u>£1,898</u>

15. Current asset investments

	2022 £	2021 £
Cash on deposit	<u>112,911</u>	<u>135,010</u>
	<u>£112,911</u>	<u>£135,010</u>

16. Creditors: amounts falling due within one year

	2022 £	2021 £
Trade creditors	-	68
Accruals and other creditors	1,428	1,943
Grant income received in advance	30,000	30,000
Taxation and social security costs	<u>2,249</u>	<u>3,074</u>
	<u>£33,677</u>	<u>£35,085</u>

NOTES TO THE ACCOUNTS
for the year ended 31st March 2022 (continued)

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

	General Funds £	Restricted Funds £	Total £
Tangible fixed assets	27,372	-	27,372
Cash at bank and in hand	9,824	30,572	40,396
Other net current assets/(liabilities)	80,561	48	80,609
Total	£117,757	£30,620	£148,377

18. **Analysis of charitable funds****Analysis of movements in restricted funds**

	Balance 1.4.2021 £	Incoming resources £	Resources expended £	Transfers £	Funds 31.3.2022 £
Food bank	7,841	5,641	(4,111)	(6,000)	3,371
<i>Help Fund</i>					
John Hodges	2,291	3,561	(4,317)	-	1,535
Brandwood	-	1,300	(1,300)	-	-
Mosawi	1,370	208	(1,180)	-	398
Thamesfield	-	3,500	(2,932)	-	568
Other	-	720	(615)	-	105
Youth Mosawi Foundation	7,245	10,000	(9,338)	7	7,914
SODC Councillor grant	-	1,958	(1,970)	12	-
25 Year funding	11,747	19,838	(2,689)	(12,167)	16,729
Kitchen upgrade	2,000	1,500	(11,468)	7,968	-
Salary costs	-	88,196	(88,196)	-	-
	£32,494	£136,422	£(128,116)	£(10,180)	£30,620

Name of restricted fund**Description, nature and purposes of the fund**

Salary costs

Restricted income received to contribute towards salary costs

Other restricted funds

Various community or internal projects undertaken by the charity

Transfers have been made from the restricted funds in the year to contribute towards general costs of the projects. Transfers have been made to restricted funds in the year to cover deficits on projects.

£4,187 of restricted income in the year was used to fund the purchase of computers. This sum has been released to General Funds.

NOTES TO THE ACCOUNTS
for the year ended 31st March 2022 (continued)

18. **Analysis of charitable funds - continued****Analysis of movements in unrestricted funds**

	Balance 1.4.2021	Incoming resources	Resources expended	Transfers	Funds 31.3.2022
	£	£	£	£	£
General fund	115,412	48,247	(56,082)	10,180	117,757
Total	£115,412	£48,247	£(56,082)	£10,180	£117,757

Name of unrestricted fund	Description, nature and purposes of the fund
General fund	The 'free reserves' after allowing for all designated funds.

19. **Pension commitments**

The charity operates a defined contribution scheme the assets of which are held separately from those of the charity in an independently administered fund. At the balance sheet date unpaid contributions of £Nil (2021: £551) were due to the fund. They are included in other creditors.

NOMAD DETACHED YOUTH AND COMMUNITY PROJECT

England & Wales - Charity number 1110274

Accounts

NOMAD DETACHED YOUTH AND COMMUNITY PROJECT

Accounts – 31st March 2021

NOMAD DETACHED YOUTH AND COMMUNITY PROJECT

(A company limited by guarantee and not having a share capital)

Charity number: 1110274
Company number: 5480572

Accounts – 31st March 2021

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- 4. Independent Examiner's Report to the Trustees
- 5. Statement of Financial Activities
- 6. Balance Sheet
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NOMAD DETACHED YOUTH AND COMMUNITY PROJECT

**REPORT OF THE TRUSTEES
for the year ended 31st March 2021**

The Trustees are pleased to present their annual report and financial statements of the charitable company for the year ended 31st March 2021 which are also prepared to meet the requirements for a directors' report and accounts for Companies Act purposes.

The financial statements comply with the Charities Act 2011, the Companies Act 2006, the Memorandum and Articles of Association, and 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 the Republic of Ireland (FRS 102) (effective 1st January 2015).

Reference and Administration Details

The charity's name is Nomad Detached Youth and Community Project.

Charity Registration Number: 1110274

Company Number: 5480572

Registered Office and Principal Address: 55-57 Market Place, Henley on Thames, Oxfordshire, RG9 2AA

Trustees and Directors

Trustees/Directors:	D R Carter M Sayers J Bray J F Bray J M Gunnell P R Lloyd (appointed 18th January 2021)
Secretary:	S Prior

Objectives and Activities

The main objects of the charity are:

- a) The advancement of education in accordance with Christian principles particularly in the areas of life and parenting skills, health, employment and finances.
- b) To provide community facilities for recreational and other leisure activities for people in need due to social and economic circumstances in Henley on Thames and the surrounding area.

In planning the activities of the charitable company the trustees have considered the Charity Commission's guidance on public benefit and, in particular, the specific guidance on charities for the advancement of education and religion.

The main activities are to support children, young people and their families in all aspects of their lives particularly education, health, training, employment, finances, independence and recreation.

The charitable company hopes that its activities will encourage people to make a positive contribution to their local community.

**REPORT OF THE TRUSTEES
for the year ended 31st March 2021 (Continued)****Achievements and Performance**

The company operates in and around Henley on Thames and has several activities which seek to reach out to the local community. In particular the company has sought to fulfil its charitable objectives by running a detached youth and community project. The main aims are:

- To support children, young people and their families experiencing challenges in their lives.
- To help in all aspects of their lives, in particular education, health, training, employment, finances, independence, and recreation.
- To encourage people to make positive contributions to their local community.

The principal source of income for the charity is grants and donations.

During the year the above aims have been met by delivering the following services:

- Delivering 1,355 Food Parcels (2,956 bags of food) to local individuals and families.
- Help fund to support those impacted by COVID 19.
- Lockdown creative challenges.
- 1 to 1 Mentoring in schools and online.
- Life Skills Programmes both formal and informal.
- Family Support through 1 to 1 and group parenting training and online support.
- Family Focus support workshops for parents and young people together.
- After School diversionary programmes offering positive and alternative activities including football projects and detached sessions.
- Targeted holiday activities for young people and families including paintballing, mountain biking and SUP sessions.
- 16+ project supporting young people who have failed to make the transition from school into further education, training or employment including online support.
- Food Bank and Help Fund to provide support for many experiencing financial challenges.

During lockdown Nomad remained open and whilst unable to relate to its clients on a face-to-face basis has done so online. The main activity, particularly during the first lockdown, was operation of the Foodbank.

During the year approximately £55,000 worth of donated food has been delivered in 1,355 food parcels (2,956 bags of food).

Approximately £2,000 worth of food is currently in the Foodbank.

Financial Review

The total income for the year was £267,533 and total expenditure on charitable activities amounted to £181,599. At the year end the balance on reserves was £115,412 on unrestricted reserves of which £31,524 has been invested in fixed assets leaving £83,888 free reserves and £32,494 on restricted reserves.

Reserves Policy

The trustees have examined the charity's requirements for reserves taking account of the main risks to the organisation. At a time of rising demand for the charity's services and uncertainty of finance the trustees have reviewed the policy whereby the unrestricted funds not committed or invested in tangible fixed assets and held in reserve by the charity should be sufficient to cover 4 months salaries. This is £30,000 and is held in a separate account. The reserves are to ensure that should the charity not receive sufficient funding to continue work the staff notice period can be covered. The Trustees aim is to increase the reserves to cover 4 months expenditure by March 2022. There is a designated sum of £16,349 set aside in another account for restricted projects.

REPORT OF THE TRUSTEES
for the year ended 31st March 2021 (Continued)

Structure, Governance and Management

Governing Document

Nomad Detached Youth and Community Project is a company limited by guarantee governed by its Memorandum and Articles of Association dated 8th June 2005. It is registered as a charity with the Charity Commission. Members of the charitable company guarantee to contribute amounts not exceeding £10 to the assets of the charitable company in the event of winding up.

Appointment of Trustees

The trustees keep the composition of the board under review and will seek to appoint additional members with appropriate skills and expertise should the need arise. Interested parties are given details of the background of the charitable company in order to make them aware of current activities. To be appointed as a Trustee a person must be recommended by existing Trustees, be at least 18 years old and subscribe to the charity's aims and ethos statement.

This report has been prepared in accordance with the special provisions relating to companies subject to the Small Companies Regime within part 15 of the Companies Act 2006.

This Report was approved by the Board on 17th August 2021

Peter Lloyd

Signed on its behalf by:

P R Lloyd -Trustee/Director

Henley on Thames

INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES

I report to the trustees on my examination of the accounts of Nomad Detached Youth and Community Project (the charitable company) for the year ended 31st March 2021.

Responsibilities and Basis of Report

As the charity's trustees (and also 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 charitable company 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 your charity's accounts as 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

Since the charitable company's gross income exceeded £250,000 your examiner must be a member of a body listed in section 145 of the 2011 Act. I confirm that I am qualified to undertake the examination because I am a member of the Association of Chartered Certified Accountants.

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 charitable company 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 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.

A P Williams FCCA
A J Carter & Co
Chartered Accountants

22b High Street
Witney
Oxon
OX28 6RB

18th August 2021

STATEMENT OF FINANCIAL ACTIVITIES
(including an income and expenditure account)
for the year ended 31st March 2021

	Note	Unrestricted Funds	Restricted Funds	Total Funds 2021	Total Funds 2020
		£	£	£	£
Income from:					
Donations and legacies	3	85,862	175,601	261,463	168,409
Charitable activities	4	4,443	-	4,443	11,115
Other trading activities	5	1,608	-	1,608	11,440
Investments	6	19	-	19	132
Total incoming resources		<u>91,932</u>	<u>175,601</u>	<u>267,533</u>	<u>191,096</u>
Expenditure on:					
Raising funds		-	-	-	6,205
Charitable activities	7	<u>52,764</u>	<u>128,835</u>	<u>181,599</u>	<u>155,160</u>
Total expenditure		<u>52,764</u>	<u>128,835</u>	<u>181,599</u>	<u>161,365</u>
Net income/(expenditure) and net movement in funds for the year		39,168	46,766	85,934	29,731
Transfer between funds		<u>31,487</u>	<u>(31,487)</u>	<u>-</u>	<u>-</u>
Net movement in funds		70,655	15,279	85,934	29,731
Reconciliation of funds					
Total funds brought forward		<u>44,757</u>	<u>17,215</u>	<u>61,972</u>	<u>32,241</u>
Total funds carried forward		<u>£115,412</u>	<u>£32,494</u>	<u>£147,906</u>	<u>£61,972</u>

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

All income and expenditure derives from continuing activities.

The notes on pages 7 to 13 form part of these financial statements

NOMAD DETACHED YOUTH AND COMMUNITY PROJECT

6.

**BALANCE SHEET
as at 31st March 2021**

	Note	2021 £	2020 £
Fixed assets			
Tangible assets	13	31,524	838
Total fixed assets		<u>31,524</u>	<u>838</u>
Current assets			
Debtors	14	1,898	2,195
Investments	15	135,010	86,232
Cash at bank and in hand		14,559	6,165
Total current assets		<u>151,467</u>	<u>94,592</u>
Liabilities			
Creditors falling due within one year	16	35,085	33,458
Net current assets		<u>116,382</u>	<u>61,134</u>
Total assets less current liabilities		<u>147,906</u>	<u>61,972</u>
Total net assets	17	<u>£147,906</u>	<u>£61,972</u>
The funds of the Charity			
Restricted income funds	18	32,494	17,215
Unrestricted income funds	18	115,412	44,757
Total unrestricted funds		<u>115,412</u>	<u>44,757</u>
Total charity funds		<u>£147,906</u>	<u>£61,972</u>

For the year ended 31st March 2021 the company was entitled to exemption from audit under section 477 of the Companies Act 2006 relating to small companies.

Directors Responsibilities

The members have not required the company to obtain an audit of its accounts for the year in question in accordance with section 476; and

The directors acknowledge their responsibilities for complying with the requirements of the act with respect to the accounting records and the preparation of accounts.

These accounts have been prepared in accordance with the special provisions relating to companies subject to the Small Companies Regime within part 15 of the Companies Act 2006 .

These accounts were approved by the board of directors and authorised for issue on: 17th August 2021 and are signed on their behalf by:

Peter Lloyd

.....
P R Lloyd -Trustee/Director

The notes on pages 7 to 13 form part of these financial statements

NOTES TO THE ACCOUNTS
for the year ended 31st March 2021

1. Accounting Policies

The principal accounting policies adopted, judgments and key sources of estimation uncertainty in the preparation of the financial statements are as follows:

a) Basis of Preparation

The Financial Statements have been prepared in accordance with Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Reporting Financial Standard applicable in the UK and the Republic of Ireland (FRS 102) (effective 1st January 2015) - (Charities SORP (FRS 102)), the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) and the Companies Act 2006.

Assets and liabilities are initially recognised at historical cost or transaction value unless otherwise stated in the relevant accounting policy notes.

Nomad Detached Youth and Community Project meets the definition of a public benefit entity under FRS 102.

The trustees consider that there are no material uncertainties about the charity's ability to continue as a going concern.

b) Income Recognition Policies

Items of income are recognised and included in the accounts when all of the following criteria are met:

- The charity has entitlement to the funds;
- any performance conditions attached to the items of income have been met or are fully within the control of the charity;
- there is sufficient certainty that receipt of the income is considered probable; and
- the amount can be measured reliably.

Income received in advance of a specific performance or provision of other specified service is deferred until the criteria for income recognition are met.

c) Donated Services and Facilities

In accordance with the Charities SORP (FRS 102) the general time of volunteers is not recognised in the accounts.

d) Interest Receivable

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

NOTES TO THE ACCOUNTS
for the year ended 31st March 2021 (continued)

f) **Expenditure and Irrecoverable VAT**

Expenditure is recognised once there is a legal or constructive obligation to make a payment to a third party, it is probable that settlement will be required and the amount of the obligation can be measured reliably. Expenditure is classified under the following activity headings:

- Expenditure on Charitable activities includes the cost of support of the community in Henley on Thames and the surrounding area as described in the Trustees' Report.

Irrecoverable VAT is charged as a cost against the activity for which the expenditure was incurred.

g) **Tangible Fixed Assets**

Individual fixed assets are capitalised at cost and are depreciated over their estimated useful economic lives on the straight line basis as follows:

Asset Category	Annual Rate
Motor Vehicle	25% per annum
Office equipment	33 1/3% per annum

h) **Debtors**

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

i) **Cash at Bank and in Hand**

Cash at bank and cash 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.

j) **Creditors and Provisions**

Creditors and provisions are recognised where the Charity has a present obligation resulting from a past event that will probably result in the transfer of funds to a third party and the amount due to settle the obligation can be measured or estimated reliably. Creditors and provisions are normally recognised at their settlement amount after allowing for any trade discounts due.

k) **Pensions**

The Charity operates a defined contribution scheme, the assets of which are held outside the Charity. The contributions by the Charity in the year are detailed in note 9.

2. **Legal Status of the Charity**

The charity is a company limited by guarantee and has no share capital. The liability of each member in the event of winding up is limited to £10.

NOTES TO THE ACCOUNTS
for the year ended 31st March 2021 (continued)

3. Income from donations

	2021 £	2020 £
Gifts, donations and grants	261,463	168,409
	<u>£261,463</u>	<u>£168,409</u>

Of the £261,463 received in 2021 (2020: £168,409) £175,601 was restricted funds (2020: £70,442) and £85,862 (2020: £97,967) unrestricted funds.

Included in the above is £54,500 (2020 - £39,000) of grant income from central and local government in support of project works.

The charity benefits greatly from the involvement and enthusiastic support of its many volunteers, details of which are given in the charity's annual report. In accordance FRS102 and the Charities SORP (FRS 102), the economic contribution of volunteers is not recognised in the accounts.

4. Income from charitable activities

	Unrestricted 2021 £	Unrestricted 2020 £
Fees received - advice work	4,443	11,115
	<u>£4,443</u>	<u>£11,115</u>

5. Income earned from other trading activity

	Unrestricted 2021 £	Unrestricted 2020 £
Fund raising activities	1,608	11,440
	<u>£1,608</u>	<u>£11,440</u>

6. Investment income

All of the Charity investment income arises from money held in deposit accounts at Lloyds bank.

7. Analysis of expenditure on charitable activities

	Community Projects £	2021 Total £	2020 Total £
Project support costs	101,278	101,278	111,275
Office and administration expenses	32,995	32,995	21,708
Project costs	48,730	48,730	19,975
Accountancy	1,392	1,392	1,368
Profit on sale of motor vehicle	(5,000)	(5,000)	-
Depreciation	2,204	2,204	834
Total	<u>£181,599</u>	<u>£181,599</u>	<u>£155,160</u>

Of the £181,599 expenditure in 2021 (2020: £155,160) £52,764 was charged to unrestricted funds (2020: £94,065) and £128,835 to restricted funds (2020: £61,095).

NOTES TO THE ACCOUNTS
for the year ended 31st March 2021 (continued)

8. Net income/(expenditure) for the year

	2021	2020
	£	£
<i>This is stated after charging:</i>		
Depreciation	2,204	834
Independent examination and accountancy services	<u>1,392</u>	<u>1,368</u>
 <i>This is stated after crediting:</i>		
Profit on sale of motor vehicle	<u>5,000</u>	<u>-</u>

9. Analysis of staff costs and trustee remuneration and expenses

	2021	2020
	£	£
Salaries and wages	95,204	104,125
Social security costs	4,182	5,135
Employer contribution to defined contribution pension scheme	<u>1,892</u>	<u>2,015</u>
	<u>£101,278</u>	<u>£111,275</u>

No employees had emoluments in excess of £60,000 (2020: Nil). Pension costs are allocated to activities in proportion to the related staffing costs incurred and are wholly charged to unrestricted funds.

The charity trustees were not paid or received any other benefits from employment with the charity in the year (2020: £Nil) neither were they reimbursed expenses during the year (2020: £Nil). No charity trustee received payment for professional or other services supplied to the charity (2020: £Nil).

The Trust considers its key management personnel comprise the trustees and T Prior. The total employment benefits and expenses of the key management personnel in the year was £45,874 (2020: £44,801)

10. Staff numbers

The average monthly number of employees during the year was as follows:

	2021	2020
	Number	Number
Charitable work	<u>4</u>	<u>5</u>

11. Related party transactions

During the year Mrs D Cole wife of R S Cole a trustee (resigned 6th January 2020) was paid £- (2020: £270) in respect of payroll work.

12. Corporation tax

The charity is exempt from tax on income and gains falling within section 505 of the Taxes Act 1988 or section 252 of the Taxation of Chargeable Gains Act 1992 to the extent that these are applied to its charitable objects.

NOTES TO THE ACCOUNTS
for the year ended 31st March 2021 (continued)

13. Tangible fixed assets

	Motor vehicles £	Office equipment £	Total £
Cost:			
As at 1.4.2020	17,500	7,497	24,997
Additions	32,890	-	32,890
Disposals	(17,500)	-	(17,500)
As at 31.3.2021	<u>32,890</u>	<u>7,497</u>	<u>40,387</u>
Depreciation:			
As at 1.4.2020	17,500	6,659	24,159
Charge for year	1,370	834	2,204
Eliminated on disposals	(17,500)	-	(17,500)
As at 31.3.2021	<u>1,370</u>	<u>7,493</u>	<u>8,863</u>
Net book value:			
As at 31.3.2021	<u>£31,520</u>	<u>£4</u>	<u>£31,524</u>
As at 31.3.2020	<u>£-</u>	<u>£838</u>	<u>£838</u>

14. Debtors

	2021 £	2020 £
Other debtors	1,898	2,195
	<u>£1,898</u>	<u>£2,195</u>

15. Current asset investments

	2021 £	2020 £
Cash on deposit	135,010	86,232
	<u>£135,010</u>	<u>£86,232</u>

16. Creditors: amounts falling due within one year

	2021 £	2020 £
Trade creditors	68	-
Accruals and other creditors	1,943	1,381
Grant income received in advance	30,000	30,000
Taxation and social security costs	3,074	2,077
	<u>£35,085</u>	<u>£33,458</u>

NOTES TO THE ACCOUNTS
for the year ended 31st March 2021 (continued)

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

	General Funds £	Restricted Funds £	Total £
Tangible fixed assets	31,524	-	31,524
Cash at bank and in hand	(16,550)	31,109	14,559
Other net current assets/(liabilities)	100,438	1,385	101,823
Total	£115,412	£32,494	£147,906

18. **Analysis of charitable funds****Analysis of movements in restricted funds**

	Balance 1.4.2020 £	Incoming resources £	Resources expended £	Transfers £	Funds 31.3.2021 £
Food bank	6,216	26,184	(17,252)	(7,307)	7,841
<i>Help Fund</i>					
John Hodges	2,066	4,064	(4,366)	527	2,291
Brandwood	-	600	(600)	-	-
Face of Henley	-	1,076	(1,076)	-	-
Mosawi	4,000	10,000	(15,026)	2,396	1,370
Thamesfield	-	2,300	(2,210)	(90)	-
Youth Mosawi Foundation	4,092	8,000	(4,847)	-	7,245
Other	573	-	-	(573)	-
Bike project	314	-	(314)	-	-
Detached work	(46)	-	-	46	-
25 Year funding	-	13,786	(39)	(2,000)	11,747
Mini bus replacement	-	22,000	-	(22,000)	-
DJ Boys	-	2,486	-	(2,486)	-
Kitchen upgrade	-	2,000	-	-	2,000
Salary costs	-	83,105	(83,105)	-	-
	£17,215	£175,601	£(128,835)	£(31,487)	£32,494

Name of restricted fund**Description, nature and purposes of the fund**

Salary costs

Restricted income received to contribute towards salary costs

Other restricted funds

Various community projects undertaken by the charity

During the year some of the restricted funds were consolidated to better suit the activities of the charity.

Transfers have been made to the restricted reserves in the year in respect of projects no longer in operation that were in deficit last year.

£22,000 was received in the year to fund the purchase of a new mini bus. As the mini bus has now been purchased this sum together with a further £2,000 allocated for this purpose have been released to General Funds.

NOTES TO THE ACCOUNTS
for the year ended 31st March 2021 (continued)

18. **Analysis of charitable funds - continued****Analysis of movements in unrestricted funds**

	Balance 1.4.2020 £	Incoming resources £	Resources expended £	Transfers £	Funds 31.3.2021 £
General fund	44,757	91,932	(52,764)	31,487	115,412
Total	<u>£44,757</u>	<u>£91,932</u>	<u>£(52,764)</u>	<u>£31,487</u>	<u>£115,412</u>

Name of unrestricted fund**Description, nature and purposes of the fund**

General fund

The 'free reserves' after allowing for all designated funds.

19. **Pension commitments**

The charity operates a defined contribution scheme the assets of which are held separately from those of the charity in an independently administered fund. At the balance sheet date unpaid contributions of £551 (2020: £13) were due to the fund. They are included in other creditors.