

**MARDYKE YOUTH AND COMMUNITY ASSOCIATION
DIRECTORS' REPORT AND
UNAUDITED FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 DECEMBER 2021**

KST ACCOUNTANTS
INCORPORATED FINANCIAL ACCOUNTANTS
104 NORTHWOOD AVENUE
ELMPARK
ESSEX
RM12 4PX

MARDYKE YOUTH AND COMMUNITY ASSOCIATION
Directors' Report and Unaudited Financial Statements
For The Year Ended 31 December 2021

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MARDYKE YOUTH AND COMMUNITY ASSOCIATION
Company Information
For The Year Ended 31 December 2021

Directors

Mrs Irene Lesley Blowers
Mr John Grant
Mr Richard Murton
Ms Brenda Addison

Company Number

4540779

Registered Office

Mardyke Community Centre,
South Street,
Rainham,
Essex,
RM13 8PJ

Accountants

KST ACCOUNTANTS
INCORPORATED FINANCIAL ACCOUNTANTS
104 NORTHWOOD AVENUE
ELMPARK
ESSEX
RM12 4PX

MARDYKE YOUTH AND COMMUNITY ASSOCIATION
Company No. 4540779
Directors' Report For The Year Ended 31 December 2021

The directors present their report and the financial statements for the year ended 31 December 2021.

Statement of Directors' Responsibilities

The directors are responsible for preparing the Directors' Report and the financial statements in accordance with applicable law and regulations.

Company law requires the directors to prepare financial statements for each financial year. Under that law the directors have elected to prepare the financial statements in accordance with United Kingdom Generally Accepted Accounting Practice (United Kingdom Accounting Standards and applicable law). Under company law the directors must not approve the financial statements unless they are satisfied that they give a true and fair view of the state of affairs of the company and of the surplus or deficit of the company for that period. In preparing the financial statements the directors are required to:

- select suitable accounting policies and then apply them consistently;
- make judgments and accounting estimates that are reasonable and prudent;
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the company will continue in business.

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

Directors

The directors who held office during the year were as follows:

Mrs Irene Lesley Blowers

Mr John Grant

Mr Richard Murton

Ms Brenda Addison

Small Company Rules

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.

On behalf of the board

Mrs Irene Lesley Blowers

Director

15/05/2022

MARDYKE YOUTH AND COMMUNITY ASSOCIATION
Accountants' Report
For The Year Ended 31 December 2021

In accordance with the engagement letter dated 07 October 2015, and in order to assist you to fulfil your duties under the Companies Act 2006, we have compiled the financial statements of the company from the accounting records and information and explanations you have given to us.

This report is made to the directors in accordance with the terms of our engagement. Our work has been undertaken to prepare for approval by the directors the financial statements that we have been engaged to compile, to report to the directors that we have done so, and to state those matters that we have agreed to state to them in this report and for no other purpose. To the fullest extent permitted by law, we do not accept or assume responsibility to anyone other than the Company and the Company's directors for our work or for this report.

You have acknowledged on the balance sheet as at year ended 31 December 2021 your duty to ensure that the company has kept proper accounting records and to prepare financial statements that give a true and fair view under the Companies Act 2006. You consider that the company is exempt from the statutory requirement for an audit for the year.

We have not been instructed to carry out an audit of the financial statements. For this reason, we have not verified the accuracy or completeness of the accounting records or information and explanations you have given to us and we do not, therefore, express any opinion on the financial statements.

Signed

KST Accountants

15/05/2022

KST ACCOUNTANTS
INCORPORATED FINANCIAL ACCOUNTANTS
104 NORTHWOOD AVENUE
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MARDYKE YOUTH AND COMMUNITY ASSOCIATION
Income and Expenditure Account
For The Year Ended 31 December 2021

	Notes	2021 £	2020 £
TURNOVER		32,539	28,780
GROSS SURPLUS		32,539	28,780
Administrative expenses		(53,278)	(33,176)
Other operating income		33,102	5,000
OPERATING SURPLUS		12,363	604
Other interest receivable and similar income		1	8
SURPLUS FOR THE FINANCIAL YEAR		12,364	612

The notes on pages 6 to 7 form part of these financial statements.

MARDYKE YOUTH AND COMMUNITY ASSOCIATION
Balance Sheet
As at 31 December 2021

		2021	2020
	Notes	£	£
FIXED ASSETS			
CURRENT ASSETS			
Debtors	4	2,204	1,016
Cash at bank and in hand		52,506	39,218
		54,710	40,234
Creditors: Amounts Falling Due Within One Year	5	(3,416)	(1,304)
NET CURRENT ASSETS (LIABILITIES)		51,294	38,930
TOTAL ASSETS LESS CURRENT LIABILITIES		51,294	38,930
NET ASSETS		51,294	38,930
Income and Expenditure Account		51,294	38,930
MEMBERS' FUNDS		51,294	38,930

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

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

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

These accounts have been prepared in accordance with the provisions applicable to companies subject to the small companies' regime.

On behalf of the board

Mrs Irene Lesley Blowers

Director

15/05/2022

The notes on pages 6 to 7 form part of these financial statements.

MARDYKE YOUTH AND COMMUNITY ASSOCIATION
Notes to the Financial Statements
For The Year Ended 31 December 2021

1. Accounting Policies

1.1. Basis of Preparation of Financial Statements

The financial statements are prepared under the historical cost convention and in accordance with the FRS 102 Section 1A Small Entities - The Financial Reporting Standard applicable in the UK and Republic of Ireland and the Companies Act 2006.

1.2. Turnover

Turnover is measured at the fair value of the consideration received or receivable, net of discounts and value added taxes. Turnover includes revenue earned from the sale of goods and from the rendering of services. Turnover is reduced for estimated customer returns, rebates and other similar allowances.

Sale of goods

Turnover from the sale of goods is recognised when the significant risks and rewards of ownership of the goods has transferred to the buyer. This is usually at the point that the customer has signed for the delivery of the goods.

Rendering of services

Turnover from the rendering of services is recognised by reference to the stage of completion of the contract. The stage of completion of a contract is measured by comparing the costs incurred for work performed to date to the total estimated contract costs. Turnover is only recognised to the extent of recoverable expenses when the outcome of a contract cannot be estimated reliably.

1.3. Tangible Fixed Assets and Depreciation

Tangible fixed assets are measured at cost less accumulated depreciation and any accumulated impairment losses. Depreciation is provided at rates calculated to write off the cost of the fixed assets, less their estimated residual value, over their expected useful lives on the following bases:

Fixtures & Fittings	0
---------------------	---

2. Average Number of Employees

Average number of employees, including directors, during the year was: 2 (2020: 2)

3. Tangible Assets

	Fixtures & Fittings
	£
Cost	
As at 1 January 2021	27,882
As at 31 December 2021	27,882
Depreciation	
As at 1 January 2021	27,882
As at 31 December 2021	27,882
Net Book Value	
As at 31 December 2021	-
As at 1 January 2021	-

MARDYKE YOUTH AND COMMUNITY ASSOCIATION
Notes to the Financial Statements (continued)
For The Year Ended 31 December 2021

4. Debtors

	2021	2020
	£	£
Due within one year		
Trade debtors	2,204	1,255
	<u>2,204</u>	<u>1,255</u>
Due after more than one year		
Trade debtors	-	(239)
	<u>-</u>	<u>(239)</u>
	<u>2,204</u>	<u>1,016</u>

5. Creditors: Amounts Falling Due Within One Year

	2021	2020
	£	£
Trade creditors	1,672	770
Other creditors	1,744	-
F/R COMMUNITY GROUP	-	534
	<u>3,416</u>	<u>1,304</u>

6. Company limited by guarantee

The company is limited by guarantee and has no share capital.

Every member of the company undertakes to contribute to the assets of the company, in the event of a winding up, such an amount as may be required not exceeding £1.

7. General Information

MARDYKE YOUTH AND COMMUNITY ASSOCIATION is a private company, limited by guarantee, incorporated in England & Wales, registered number 4540779. The registered office is Mardyke Community Centre, , South Street, , Rainham, , Essex,, RM13 8PJ.

MARDYKE YOUTH AND COMMUNITY ASSOCIATION
Detailed Income and Expenditure Account
For The Year Ended 31 December 2021

	2021	2020
	£	£
TURNOVER		
Facilities Hire	25,222	25,241
Fundraising & Donations	3,516	767
Kitchen	712	945
Public Hire	3,089	1,827
	<u>32,539</u>	<u>28,780</u>
GROSS SURPLUS	32,539	28,780
Administrative Expenses		
Wages and salaries	28,038	13,948
Travel expenses	1,862	-
Rent	4,385	4,385
Light and heat	484	-
Cleaning	1,723	1,067
Volunteer cost	-	28
Kitchen Expenses	257	100
Supplies & Equipments	989	1,000
Events	1,332	749
Utilities	4,337	4,531
Repairs, renewals and maintenance	4,364	2,267
Insurance	2,191	621
Fundraising Committee	-	1,711
Printing, postage and stationery	453	60
Advertising and marketing costs	339	-
Telecommunications	-	1,942
Accountancy fees	770	770
Legal fees	206	-
Sundry expenses	1,548	(3)
	<u>(53,278)</u>	<u>(33,176)</u>
Other Operating Income		
Job retention scheme income	13,102	-
Other coronavirus grant income	20,000	5,000
	<u>33,102</u>	<u>5,000</u>
OPERATING SURPLUS	12,363	604
Other interest receivable and similar income		
Bank interest receivable	1	8
	<u>1</u>	<u>8</u>
SURPLUS FOR THE FINANCIAL YEAR	<u><u>12,364</u></u>	<u><u>612</u></u>

Charity Name		1112011		
		4540779		
Annual accounts for the period				
Period start date	01/01/2021	Period end date	31/12/2021	

Section A Statement of financial activities (including summary income and expenditure account)

Recommended categories by activity

Income (Note 3)

Income and endowments from:

Donations and legacies

Charitable activities

Other trading activities

Covid related grants

Separate material item of income

Other

Total

Expenditure (Notes 6)

Expenditure on:

Raising funds

Charitable activities

Separate material expense item

Other

Total

Net income/(expenditure) before tax for the reporting period

tax payable

Net income/(expenditure) after tax before investment gains/(losses)

Net gains/(losses) on investments

Net income/(expenditure)

Extraordinary items

Transfers between funds

Other recognised gains/(losses):

Gains and losses on revaluation of fixed assets for the charity's own use

Other gains/(losses)

Net movement in funds

Reconciliation of funds:

Total funds brought forward

Total funds carried forward

Guidance Note

	Unrestricted funds £ F01	Endowment funds £ F03	Total funds £ F04	Prior year funds £ F05
--	--------------------------------	-----------------------------	-------------------------	------------------------------

S01	3,516	-	3,516	-
	-	-	-	-
S03	-	-	-	8
S04	33,102	-	33,102	-
S05	-	-	-	5,000
S06	29,023	-		28,780
S07	65,641	-	65,641	33,788

S08	-	-	-	-
S09	-	-	-	-
S10				
S11	53,280	-		
S12	53,280	-	53,280	-

S13	12,361	-	12,361	33,788
S14				
S15	12,361	-	12,361	33,788
S16	-	-	-	-
S17	12,361	-	12,361	33,788
S18	-	-	-	
S19	-	-	-	-

S20	-	-	-	-
S21	-	-	-	-
S22	12,361	-	12,361	33,788
S23	-	-	-	-
S24	12,361	-	12,361	33,788

Section B Balance sheet

	Guidance Note	Unrestricted funds £ F01	Endowment funds £ F02	Total this year £ F04	Prior year funds £ F05
Fixed assets					
(Note 15)	B01	-	-	-	-
(Note 14)	B02	-	-	-	-
(Note 16)	B03	-	-	-	-
(Note 17)	B04	-	-	-	-
Total fixed assets	B05	-	-	-	-
Current assets					
Stocks (Note 18)	B06	-	-	-	-
(Note 19)	B07	2,204	-	2,204	1,016
(Note 17.4)	B08	-	-	-	-
Cash at bank and in hand					
(Note 24)	B09	52,506	-	52,506	39,218
Total current assets	B10	54,710	-	54,710	40,234
due within one year					
(Note 20)	B11	3,416	-	3,416	1,304
assets/(liabilities)	B12	51,294	-	51,294	38,930
liabilities	B13	51,294	-	51,294	-
Creditors: amounts falling due after one year (Note 20)	B14	-	-	-	-
Provisions for liabilities	B15	-	-	-	-
Total net assets or liabilities	B16	51,294	-	51,294	38,930
Funds of the Charity					
Endowment funds (Note 27)	B17	-	-	-	38,930
(Note 27)	B18	-	-	-	-
Unrestricted funds	B19	51,294	-	51,294	-
Revaluation reserve	B20	-	-	-	-
Fair value reserve	B21	-	-	-	-
Total funds	B22	51,294	-	51,294	38,930

The company was entitled to exemption from audit under s477 of the Companies Act 2006 relating to small companies.

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

The directors acknowledge their responsibilities for complying with the requirements of the Companies Act with respect to accounting records and the to small companies subject to the small companies regime and in accordance with FRS102 SORP.

Signed by one or two trustees/directors on behalf of all the trustees/directors

		Date of approval

Note 1 Basis of preparation

This section should be completed by all charities .

1.1 Basis of accounting

These accounts have been prepared under the historical cost convention with items recognised at cost or transaction value unless otherwise stated in the relevant note(s) to these accounts.

The accounts have been prepared in accordance with:

• and with*

☒

the Statement of Recommended Practice: Accounting and Reporting by Charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) issued on 16 July 2014

• and with*

☒

the Financial Reporting Standard applicable in the United Kingdom and Republic of Ireland (FRS 102)

• and with the Charities Act 2011.

The charity constitutes a public benefit entity as defined by FRS 102.*

* -Tick as appropriate

1.2 Going concern

If there are material uncertainties related to events or conditions that cast significant doubt on

An explanation as to those factors that support the conclusion that the charity is a going concern;

Disclosure of any uncertainties that make the going concern assumption doubtful;

Where accounts are not prepared on a going concern basis, please disclose this fact together with the basis on which the trustees prepared the accounts and the reason why the charity is not regarded as a going concern.

1.3 Change of accounting policy

The accounts present a true and fair view and no changes have been made to the accounting policies adopted in note { }.

Yes*

☒

* -Tick as

No*

☒

Please disclose:

(i) the nature of the change in accounting policy;

(ii) the reasons why applying the new accounting

(iii) the amount of the adjustment for each line affected in the current period, each prior period presented and the aggregate amount of the adjustment relating to periods before those presented, 3.44 FRS102 SORP.

1.4 Changes to accounting estimates

No changes to accounting estimates have occurred in the reporting period (3.46 FRS102 SORP).

Yes*

<input checked="" type="checkbox"/>
<input checked="" type="checkbox"/>

* -Tick as appropriate

No*

Please disclose:

(i) the nature of any changes;	
(ii) the effect of the change on income and expense or assets and liabilities for the current period; and	
(iii) where practicable, the effect of the change in one or more future periods.	

1.5 Material prior year errors

No material prior year error have been identified in the reporting period (3.47 FRS102 SORP).

Yes*

<input checked="" type="checkbox"/>
<input checked="" type="checkbox"/>

* -Tick as appropriate

No*

Please disclose:

(i) the nature of the prior period error;		
(ii) for each prior period		

Notes to the accounts

Note 2

Accounting policies

This standard list of accounting policies has been applied by the charity except for those deleted. Where a different or additional policy has been adopted then this is detailed in the box below.

2.1 RECONCILIATION WITH PREVIOUS GENERALLY ACCEPTED ACCOUNTING

Please provide a description of the nature of each change in accounting policy

Reconciliation of funds per previous GAAP to funds determined under FRS 102

	Start of period £	End of period £
Fund balances as previously stated		
<i>Adjustments:</i>		

Fund balance as restated

Reconciliation of net income/(net expenditure) per previous GAAP to net income/(net expenditure) under FRS 102

	End of £
Net income/(expenditure) as previously stated	
<i>Adjustments:</i>	

Previous period net income/(expenditure) as
restated

C Notes to the accounts

Note 2

Accounting policies

2.2 INCOME

Recognition of income

- These are included in the Statement of
- the charity becomes entitled to the
 - it is more likely than not that the
 - the monetary value can be

Yes*	No*	N/a*
<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>

Offsetting

There has been no offsetting of assets and liabilities, or income and expenses, unless required or permitted by the FRS 102 SORP or FRS 102.

Yes*	No*	N/a*
<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>

Grants and donations

Grants and donations are only included in the SoFA when the general income recognition criteria are met (5.10 to 5.12

Yes*	No*	N/a*
<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>

in the case of performance related grants

Yes*	No*	N/a*
<input type="checkbox"/>	<input type="checkbox"/>	62438
<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>

Legacies

Legacies are included in the SOFA when receipt is probable, that is, when there has been grant of probate, the executors have established that there

Yes*	No*	N/a*
<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>

Government grants

The charity has received

Yes*	No*	N/a*
<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>

Tax reclaims on donations and gifts

Gift Aid receivable is included in income when there is a valid declaration from the donor. Any Gift Aid amount recovered on a donation is considered

Yes*	No*	N/a*
<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>

Contractual income and performance related grants

This is only included in the SoFA once the charity has provided the related goods or services or met the performance related conditions.

Yes*	No*	N/a*
<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>

Donated goods

Donated goods are measured at fair value (the amount for which the asset could be exchanged) unless impractical to do so

Yes*	No*	N/a*
<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>

for distribution to beneficiaries is deemed to be the fair value of those gifts at the time of their receipt and they are recognised on receipt. In the

Yes*	No*	N/a*
<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>

Donated goods for resale are measured at fair value on initial recognition, which is the expected proceeds from sale less the expected costs of sale, and recognised in 'Income from other trading activities' with the corresponding stock recognised in the balance sheet. On its Goods donated for on-going use by the charity are recognised as tangible fixed assets and included in the SoFA as incoming resources when receivable.

Yes*	No*	N/a*
<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>

Yes*	No*	N/a*
<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>

Gifts in kind for use by the charity are included in the SoFA as income from donations when receivable.

Yes*	No*	N/a*
<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>

Donated services and facilities

Donated services and facilities are included in the SOFA when received at the value of the gift to the charity provided the value of the gift can be determined reliably

Yes*	No*	N/a*
<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>

Yes*	No*	N/a*
<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>

Support costs

The charity insurance claims are only included

Yes*	No*	N/a*
<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>

Settlement of insurance claims

Yes*	No*	N/a*
<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>

Investment gains and losses

This includes any realised or unrealised gains or losses on the sale of investments and any gain or loss resulting from revaluing investments to

Yes*	No*	N/a*
<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>

2.3 EXPENDITURE AND LIABILITIES

Liability recognition	Liabilities are recognised where it is more likely than not that there is a legal or constructive obligation committing the charity to pay out resources and the Support costs have been allocated between governance costs and other support. Governance costs comprise all costs involving public accountability of	Yes*	No*	N/a*
Governance and support costs	Support costs include central functions and have been allocated to activity cost categories on a basis consistent with the use of resources, eg allocating	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
Grants with performance conditions	Where the charity gives a grant with conditions for its payment being a specific level of service or output to be provided, such grants are only	Yes*	No*	N/a*
Grants payable without performance conditions	Where there are no conditions attaching to the grant that enables the donor charity to realistically avoid the commitment of liability for the full	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>
Redundancy cost	The charity made no redundancy payments during the reporting period.	Yes*	No*	N/a*
Deferred income	No material item of deferred income has been included in the accounts.	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>
Creditors	The charity has creditors which are measured at settlement amounts less any trade discounts	Yes*	No*	N/a*
Provisions for liabilities	A liability is measured on recognition at its historical cost and then subsequently measured at the best estimate of the	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
Basic financial instruments	The charity accounts for basic financial instruments on initial recognition as per paragraph 10.7 FRS102 SORP.	Yes*	No*	N/a*
2.4 ASSETS				
Tangible fixed assets for use by charity	These are capitalised if they can be used for more than one year and cost	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
	They are valued at cost.	Yes*	No*	N/a*
		<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
Intangible fixed assets	The depreciation rates and methods used are disclosed in note 14. The charity has intangible fixed assets, that is, non-monetary assets that do not have physical substance but are identifiable and are controlled by the charity through custody or legal rights.	Yes*	No*	N/a*
		<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>
	They are valued at cost.	Yes*	No*	N/a*
		<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>
Heritage assets	The charity has heritage assets, that is, non-monetary assets with historic, artistic, scientific, technological, geophysical or environmental qualities	Yes*	No*	N/a*
		<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>
	They are valued at cost.	Yes*	No*	N/a*
		<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>
Investments	Fixed asset investments in quoted shares, traded bonds and similar investments are valued at initially at cost and subsequently at fair value (their market value) at the year end. The	Yes*	No*	N/a*
		<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>
	Investments held for resale or pending their sale and cash and cash equivalents with a maturity date of less	Yes*	No*	N/a*
		<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>
Stocks and work in progress	Stocks held for sale as part of non-charitable trade are measured at the lower or cost or net realisable value.	Yes*	No*	N/a*
		<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>
	Goods or services provided as part of a charitable activity are measured at net realisable value based on the service potential provided by items of stock.	Yes*	No*	N/a*
		<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
	Work in progress is valued at cost less any foreseeable loss that is likely to occur on the contract.	Yes*	No*	N/a*
		<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>
Debtors	Debtors (including trade debtors and loans receivable) are measured on initial recognition at settlement amount after any trade discounts or amount advanced by the charity. Subsequently	Yes*	No*	N/a*
		<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
	The charity has investments which it holds for resale or pending their sale	Yes*	No*	N/a*

Current asset investments

held for resale or pending their sale and cash and cash equivalents with a maturity date less than one year. These

		✓
Yes*	No*	N/a*
		✓

They are valued at fair value except where they qualify as basic financial

**POLICIES ADOPTED
ADDITIONAL TO OR
DIFFERENT FROM THOSE
ABOVE**

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Note 3

Income

	Analysis of income	Unrestricted funds	Restricted income	Total funds £	Prior year £
Donations and legacies:					
	Donations and gifts	3,516	-	3,516	-
	Gift Aid	-	-	-	-
	Legacies	-	-	-	-
	General and covid grants provided by government/other charities	33,102	-	33,102	5,000
	Membership subscriptions and sponsorships which are in substance donations	-	-	-	-
	Donated goods, facilities and services	-	-	-	-
	Other	-	-	-	-
	Total	36,618	-	36,618	5,000
Charitable activities:					
		-	-	-	-
		-	-	-	-
		-	-	-	-
	Other	-	-	-	-
	Total	-	-	-	-
Other trading activities:					
		29,023	-	29,023	28,780
		-	-	-	-
		-	-	-	-
	Other	-	-	-	-
	Total	29,023	-	29,023	28,780
Income from investments:					
	Dividend income	-	-	-	-
	Rental and leasing income	-	-	-	-
	Other	-	-	-	-
	Total	-	-	-	-
Separate material item of income					
		-	-	-	-
		-	-	-	-
		-	-	-	-
	Total	-	-	-	-
Other:					
	Conversion of endowment funds into income	-	-	-	-
	Gain on disposal of a tangible fixed asset held for charity's own use	-	-	-	-
	Gain on disposal of a programme related investment	-	-	-	-
	Royalties from the exploitation of intellectual property rights	-	-	-	-
	Other	-	-	-	-
	Total	-	-	-	-
TOTAL INCOME		65,641			33,780

Note 4

Analysis of receipts of government grants

	Description	This year £	Last year £
Government grant 1		-	5,000
Government grant 2		20,000	-
Government grant 3		13,102	-
Other		-	-
	Total	33,102	5,000

Please provide details of any unfulfilled conditions and other contingencies attaching to grants that have been recognised in

Please give details of other forms of government assistance from which the charity has directly

Note 6 Expenditure

	Analysis of expenditure	Unrestrict ed funds	Endowment funds	Total this year £	Prior year £
Expenditure on raising funds:	Incurred seeking donations		-	-	-
	Incurred seeking legacies	-	-	-	-
	Incurred seeking grants				
	Operating membership schemes and social lotteries				
	Staging fundraising events				
	Fundraising agents				
	Operating charity shops				
	Operating a trading company undertaking non-charitable trading activity				
	Advertising, marketing, direct mail and publicity	-	-	-	-
	Start up costs incurred in generating new source of future income	-	-	-	-
	Database development costs		-		
	Other trading activities				
	Investment management costs:	-	-	-	
	Portfolio management costs	-	-	-	-
	Cost of obtaining investment advice	-	-	-	-
	Investment administration costs	-	-	-	-
	Intellectual property licencing costs	-	-	-	-
	Rent collection, property repairs and maintenance charges		-		
		-	-	-	-
	Total expenditure on raising funds	-	-	-	
Expenditure on charitable activities		-	-	-	-
		-	-	-	-
		-	-	-	-
	Total expenditure on charitable activities	-	-	-	-
Separate material item of expense		-	-	-	-
		-	-	-	-
		-	-	-	-
		-	-	-	-
	Total	-	-	-	-
Other		53,280	-	53,280	33,175
		-	-	-	-
		-	-	-	-
		-	-	-	-
	Total other expenditure	53,280	-	53,280	33,175
TOTAL EXPENDITURE				53,280	33,175

Total		
Prior year expenditure on charitable activities can be analysed as follows:		
Within the expenditure items above the following items are material: (please disclose the nature, amount and any prior year amounts)		
Where sums originally denominated in foreign currency have been included in expenditure, explain the basis on which those sums have been translated into sterling (or the currency in which the accounts are drawn up).		

Section C **Notes to the accounts** **(co**

Note 11 **Paid employees**

Please complete this note if the charity has any employees (transactions with Trustees dealt with in Note 28)

11.1 Staff Costs

	This year £
Salaries and wages	28,038
Social security costs	-
Pension costs (defined contribution pension plan)	-
Other employee benefits	-
Total staff costs	28,038

Please provide details of expenditure on staff working for the charity whose contracts are with and are paid by a related party

Please give details of the number of employees whose total employee benefits (excluding employer pension costs) fell within each band of £10,000 from £60,000 upwards. If there are no such transactions, please enter 'true' in the box provided.

No employees received employee benefits (excluding employer pension costs) for the reporting period of more than £60,000

Band	Number of employees
£60,000 to £69,999	
£70,000 to £79,999	
£80,000 to £89,999	
£90,000 to £99,999	
£100,000 to £109,999	

Please provide the total amount paid to key management personnel (includes trustees and senior management) for their services to the charity. For specific amounts paid to trustees, see Note 28.

11.2 Average head count in the year

The parts of the charity in which the employees work

	This year Number
Fundraising	-
Charitable Activities	-
Governance	-
Other	2
Total	2

11.3 Ex-gratia payments to employees and others (excluding trustees)

Please complete if an ex-gratia payment is made.

Please explain the nature of the payment

Please state the legal authority or reason for making the payment

Please state the amount of the payment (or value of any waiver of a right to an asset)

Please state the accounting policy for any redundancy or termination payments

Section C**Notes to the accounts****Note 13****Grantmaking**

Please complete this note if the charity made any grants or donations which in aggregate form a material part of the charitable activities undertaken.

13.1 Analysis of grants paid (included in cost of charitable activities)

Analysis	Grants to institutions	Grants to individuals	Support costs
Activity or project 1			£
Activity or project 2			-
Activity or project 3			-
Activity or project 4			-
Total	-	-	-

Please enter "Nil" if the charity does not identify and/or allocate support costs.

13.2 Grants made to institutions

My charity has made grants to particular institutions that are material in the context of its grantmaking. Details of the institution supported, purpose of the grant and total paid to each institution is available on the charity's web site.

Yes

No

Names of institution	Purpose

Total grants to institutions in reporting period

Other unanalysed grants

TOTAL GRANTS PAID

Notes to the accounts

Note 19 Debtors and prepayments

Please complete this note if the charity has any debtors or prepayments.

19.1 Analysis of debtors

	This year £
Trade debtors	2,204.0
Prepayments and accrued income	-
Other debtors	-
Total	2,204.0

Complete 19.2 where a material debtor is recoverable more than a year after the reporting date.

19.2 Disclosure of debtors recoverable in more than 1 year (included in debtors above)

	This year
Trade debtors	-
Prepayments and accrued income	-
Other debtors	-
Total	-

Section C**Notes to the accounts****Note 20 Creditors and accruals**

Please complete this note if the charity has any creditors or

20.1 Analysis of creditors

	Amounts falling due within one year		Amounts falling
	This year £	Last year £	This year £
Accruals for grants payable	-	-	-
Bank loans and overdrafts	-	-	-
Trade creditors	3,416		-
account for contracts or performance-related grants	-	-	-
Accruals and deferred income	-	-	-
Taxation and social security	-	-	-
Other creditors	-	-	-
Total	3,416	-	-

20.2 Deferred income

Please complete this note if the charity has deferred income.

Please explain the reasons why income is deferred.

--

Movement in deferred income account

Balance at the start of the reporting period

Amounts added in current period

Amounts released to income from previous periods

Balance at the end of the reporting period

This year
-
-
-
-



**CHARITY COMMISSION
FOR ENGLAND AND WALES**

Independent examiner's report on the accounts

Section A

Independent Examiner's Report

**Report to the trustees/
members of**

Charity Name

Mandyke Youth Community (Centre) Centre

**On accounts for the year
ended**

31/12/2021

**Charity no
(if any)**

4540779

Set out on pages

1-8

(remember to include the page numbers of additional sheets)

I report to the trustees on my examination of the accounts of the above charity ("the Trust") for the year ended DD/MM/YYYY.

**Responsibilities and
basis of report**

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

I report in respect of my examination of the Trust's accounts carried out under section 145 of the 2011 Act and in carrying out my examination, I have followed all the applicable Directions given by the Charity Commission under section 145(5)(b) of the Act.

**Independent
examiner's statement**

[The charity's gross income exceeded £250,000 and I am qualified to undertake the examination by being a qualified member of [insert name of applicable listed body]]. Delete [] if not applicable.

I have completed my examination. I confirm that no material matters have come to my attention in connection with the examination (other than that disclosed below *) which gives me cause to believe that in, any material respect:

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

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

* Please delete the words in the brackets if they do not apply.

Signed:

[Signature]

Date:

27/05/2022

Name:

Hano Rutani

**Relevant professional
qualification(s) or body**

ACMA

AMASS BTC
CHARTERED MANAGEMENT ACCOUNTANTS
5 HORSE SHOE ROAD, COVENTRY, CV6 6JY
T: 02476683849 F: 02476705743
E: info@amassbtc.co.uk

(if any):

Address: Amas BTC
05 Horse Shoe Road, Cirencester CV6 6JY.

Section B

Disclosure

Only complete if the examiner needs to highlight material matters of concern (see CC32, Independent examination of charity accounts: directions and guidance for examiners).

Give here brief details of any items that the examiner wishes to disclose.