



**ACE YOUTH TRUST**

**REPORT OF THE TRUSTEES AND**

**UNAUDITED FINANCIAL STATEMENTS**

**FOR THE YEAR ENDED 31 DECEMBER 2023**

**CONTENTS OF THE FINANCIAL STATEMENTS  
FOR THE YEAR ENDED 31 DECEMBER 2023**

|  | Page |
|--|------|
| OBJECTIVES AND ACTIVITIES .....            | 3    |
| ACHIEVEMENT AND PERFORMANCE .....          | 4    |
| FINANCIAL REVIEW .....                     | 6    |
| FUTURE PLANS .....                         | 6    |
| STRUCTURE, GOVERNANCE AND MANAGEMENT ..... | 6    |
| REFERENCE AND ADMINISTRATIVE DETAILS ..... | 7    |
| INDEPENDENT EXAMINER'S REPORT .....        | 8    |
| RECEIPTS AND PAYMENTS ACCOUNT .....        | 9    |
| STATEMENT of FUNDS .....                   | 10   |
| BALANCE SHEET AS AT 31 December 2023 ..... | 10   |
| STATUTORY INFORMATION .....                | 11   |
| ACCOUNTING POLICIES .....                  | 11   |

---

**REPORT OF THE TRUSTEES  
FOR THE YEAR ENDED 31 DECEMBER 2023**

The Trustees present their annual report together with the financial statements for the year ended 31 December 2023.

**OBJECTIVES AND ACTIVITIES**

ACE Youth Trust delivers life-changing youth work, pastoral support, therapeutic and nurture services to disadvantaged, vulnerable and hard-to-reach children and young people.

The charity was formed by Deed of Trust in May 2006. The charitable objects of the trust are the advancement of the Christian Faith within the areas of Derbyshire/Staffordshire, in particular but not exclusively among children and young people aged 11-19 resident in the Queen Elizabeth's Grammar School catchment area, the Weaver Ward of East Staffordshire, or surrounding areas, by the provision of recreational / leisure time activities and support / guidance intended to help them grow as individuals and improve their quality of life.

The charity accepts referrals from local authority children's services (Early Help and Social Care) and local primary and secondary schools. Services are targeted at children and young people facing troubling and serious issues such as poverty, poor family/peer relationships, instability at home, being a carer, being a care leaver, involvement with youth offending, anti-social behaviour, bullying, missing education, substance misuse, self-harm, suicidal thoughts, depression, low self-esteem, and mental health issues. A significant number of the young people are disadvantaged by reason of additional needs such as autism, ADHD, child in need, dyslexia, and dyspraxia.

Typically, for the young people we work with, quality of life is poor, and the future is uncertain, particularly for those who are struggling with social and rural isolation and lacking in confidence. Without ACE's help, the impact on many of these children and young people would be protracted, placing them at risk of developing a long-lasting dependency on expensive State interventions.

ACE makes a significant impact on local children and young people's lives by delivering an array of age-appropriate projects to meet identified and evidenced needs of disadvantaged and vulnerable children and young people. Services offered range from pastoral support, one-to-one mentoring, after school clubs and holiday clubs delivering recreational and leisure activities, nurture therapy and transition support, emotional and mental wellbeing programmes and pro-social behavioural support programmes, as well as practical help and advocacy with CVs, work experience placements, and interviews. The overarching objectives of the projects are to build confidence and improve self-esteem, develop emotional resilience, develop independence and enhance life skills, learn strategies and techniques to manage and overcome fears and anxieties, facilitate supportive peer relationships, engage in activities that promote physical, emotional and mental wellbeing, and build happy memories.

Projects are led by professional trained youth workers and staffed by a team of trained and DBS checked volunteers. The charity is managed and run by volunteers. The services offered are matched to the needs of the young people whilst ensuring that volunteers are not overstretched and can continue to demonstrate the human qualities that make ACE successful; namely, reliability, trust, consistency, kindness, good humour, patience and understanding.

In 2019 ACE received the prestigious Queen's Award for Voluntary Services in recognition of the positive impact that the charity has made to children and young people's lives. The charity received the Bishop of Derby's Award for outstanding voluntary services in 2016 and Derbyshire County Council Beacon of Hope Award in 2021 for its extensive work supplying child-friendly food parcels and providing leisure and recreational activities to disadvantaged children and young people during the Covid pandemic.

**REPORT OF THE TRUSTEES  
FOR THE YEAR ENDED 31 DECEMBER 2023**

**ACHIEVEMENT AND PERFORMANCE**

2023 has been another successful year for ACE, delivering a range of projects supporting over 85 disadvantaged and vulnerable children and young people throughout the twelve months with an average of 65+ children and young people attending the range of projects at any one time.

During the year the following project services were delivered:

**Wednesday Club** delivered recreational and leisure activities and much-needed opportunities for socialisation to 50 young people aged 12-16 on a referral basis. A total of 45 weekly sessions ran throughout the school term and school holidays. The project was delivered by qualified sessional workers and trained volunteers, the latter providing almost 400 volunteer hours during the year. The highlight of the year was a full day visit to the Houses of Parliament and Westminster Abbey during the summer holidays. None of the young people had visited London previously.

**Thursday Club** delivered recreational and leisure activities and much-needed opportunities for socialisation to 32 children aged 11-12 on a referral basis. A total of 44 weekly sessions ran throughout the year. The project was delivered by qualified sessional workers and trained volunteers, the latter providing over 200 volunteer hours during the year.

**Friday Club** offered nurture group therapy to 30 vulnerable children in Year 6 who were expected to struggle with the transition to secondary school. A total of 27 sessions ran throughout the year. The project was delivered by qualified sessional workers and trained volunteers, the latter providing over 50 volunteer hours during the year.

**A-Team** delivered targeted group activities to 14 young people at risk of exclusion from school, mainstream services, and society to address anger and aggression. A total of 34 four-hour sessions were delivered by qualified sessional workers and trained volunteers, the latter providing 400 volunteer hours during the year.

**spACE4u** delivered nurture group therapy to 12 young people affected by poor emotional and mental health. The project was delivered by professional sessional workers trained in nurture therapy and practice. A total of 24 sessions were delivered by qualified sessional workers and trained volunteers providing 300 hours of targeted intervention.

The **Hardship Fund** provided practical assistance to disadvantaged local children and young people struggling to buy necessities such as school shoes, clothing, school sports kit, bed linen and other basic hygiene items. The fund is managed by trustees and items sourced and delivered by volunteers providing 25 volunteer hours.

**1-2-1 Support** delivered targeted support and mentoring to vulnerable young people struggling with social isolation, family breakdown and trauma seriously affecting their emotional and mental wellbeing. 1-2-1 support took the form of regular outdoor walks and physical exercise which provided a safe space for listening, supporting, befriending, encouraging, and guiding vulnerable young people. 160 hours of support were delivered by ACE staff and trained volunteers.

The above services were operated with the assistance of a team of 18 volunteers under the direction of 3 paid sessional youth workers and supported by a project coordinator. In 2023 the ACE team provided around 1,500 voluntary hours to deliver front line services. In addition, volunteers provided management and administrative services. All staff completed first aid and safeguarding training. Ensuring the wellbeing of our volunteers is essential to ACE's operational success.

**REPORT OF THE TRUSTEES  
FOR THE YEAR ENDED 31 DECEMBER 2023**

Young people are at the heart of everything that ACE does. ACE projects are developed and designed with the child and their best interests in mind. We listen, question, and learn from each of the young people. We set aside time to understand their needs and wants, what works for them, what makes a difference to their lives. We consult with young people, their families and carers, and the wider community to better understand need. We run pilot projects. We make it clear that there is no compulsion to attend ACE. **We give the child a voice and a choice.**

In late 2023 young people's scores on how they rated ACE ranged from 8.5/10 to 10/10. Feedback and monitoring showed 100% of the children experienced significant or some reduction in social isolation and improvement in confidence and self-esteem leading to improved emotional and mental wellbeing. 100% of the children reported that they experienced significant or some progress in developing greater independence and self-reliance benefitting their school attendance and enabling them to cope with changing home life circumstances, particularly those young people who experienced familial loss and change of living arrangements such as entering the care system. 52% experienced significant progress and 48% started to experience progress in their willingness to overcome fears, try something new and develop perseverance. All the young people and their parents/carers reported that ACE projects make them feel happy and provide an opportunity to make friends, feel safe, and experience new things. Comments included *"Making friends is the best thing about ACE."* *"I loved the trip to London; I've never experienced anything like it."* *"Everything ACE does is fantastic. You guys understand me and know me. You know how to help me. I like that I can be with one of the staff from ACE, it helps reduce my anxiety."*

One young person reported that ACE staff had provided support at a very dark time in life, helping and providing stability amidst danger and turmoil. Despite missing school, the young person attended ACE Wednesday Club every week and remarked that the need to self-harm was significantly reduced after attending the project. ACE was the only place to go to feel safe outside the home, the only place to socialise with peers and adults outside of the immediate family. ACE worked on reintegration back into school and supported the return to part-time education. X said *"The point I was at when I came to ACE, chaos was better than peace. Thanks to you guys, I'm ready to restart my life."* Mum said *"ACE was the only thing X had for support. The staff have been fantastic. They kept X safe and alive. I can't thank everyone enough for what you did for my child and me."*

During 2023 we have been reminded about the benefits of working collaboratively with external agencies and the value of building new relationships. Since the end of the pandemic and the semblance of a return to normal operations we have linked up with external organisations to access increased training opportunities, reconvene face-to-face meetings, extend our links with new schools and educators that can make referrals to ACE and national bodies. We have encouraged the children and young people to be outward looking and express their views by organising debates and talks and inviting local councillors and our local MP to meet and talk with the young people. We have received visits to ACE projects from the House of Parliament Education Office. This has brought significant benefits to the children and young people in terms of confidence and community awareness and enabled them to share ideas, engage in our democracy and learn how to influence their community and national life. The young people have fed back that this has aided their sense of empowerment, improved mental health and wellbeing, and raised future aspirations. ACE has offered an inclusive, safe and respectful environment for disadvantaged, vulnerable and hard to reach children and young people from diverse backgrounds to come together to relax, socialise, forge new friendships, learn and understand about each other and what it means to belong and live in our local community. It has been great fun and a privilege to serve.

## **REPORT OF THE TRUSTEES FOR THE YEAR ENDED 31 DECEMBER 2023**

### **FINANCIAL REVIEW**

During 2023 income raised exceeded expenditure and accumulated funds have increased by £7,006 from £77,552 to £84,558.

The charity aims to hold reserves sufficient to fund 12 months of activity which, based on historic spending trends, is in the region of £50,000. This allows the charity to ensure consistency for the young people we support if there should be a failure or shortfall in funding.

Unrestricted funds at the end of 2023 total £55,030 (£56,121 in 2022) which is aligned with the Reserves Policy and provides a reasonable allowance for anticipated inflation.

### **FUTURE PLANS**

Funding has been secured to sustain our core project activities in 2024. Additional funding is being sought to operate the highly popular school holiday programme. The charity continues to work closely with the local primary and secondary schools to meet the needs of the children and young people and to address the growing demand for services.

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

#### **Governing document**

The organisation is governed by the Declaration of Trust dated 15<sup>th</sup> May 2006 and Deed of Amendment dated 18<sup>th</sup> July 2010. The Charity is constituted as a Trust.

#### **Recruitment and Appointment of new Trustees**

The trustees of ACE Youth Trust are appointed by the existing Trustees. The trustees meet 5 to 6 times a year. The trustees who served during the year and since the year end are set out in the following section.

#### **Safeguarding & Child Protection Training**

The ACE Board of Trustees are committed to the safeguarding, care and nurture of children and young people supported by the charity and has elected to adopt the Safeguarding Procedures developed by the Diocese of Derby. Disclosure and Barring Service applications are processed by the Diocese of Derby on behalf of the Trust. DBS certifications are renewed every three years. ACE adheres to the Diocese of Derby Safer Recruitment guidelines and undertakes enhanced DBS checks, reference checks and induction and safeguarding training for all staff and volunteers working with children and young people. Level 2 safeguarding training is refreshed annually. Designated safeguarding leads complete Level 3 training.

#### **Public Benefit**

The trustees have regard to the guidelines issued by the Charity Commission and are satisfied that the charity confers a public benefit. ACE provides a range of free services within the scope of its charitable objects to vulnerable, disadvantaged, and hard to reach children and young people. All services are funded by grants, donations, and fundraised income. In shaping its services, ACE considers how the individual needs of the young person – whether by reason of additional need, social deprivation, or disability – can best be met to reduce social isolation, improve emotional and mental wellbeing, and build confidence, self-esteem, and self-reliance to prepare them for life at school, college, work and living in the wider community. By doing so, ACE activities achieve outcomes that are positive not only for the individual young person but also in terms of the impact on their families and society.

**REPORT OF THE TRUSTEES  
FOR THE YEAR ENDED 31 DECEMBER 2023**

**REFERENCE AND ADMINISTRATIVE DETAILS**

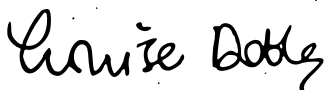
Registered Charity number: 1120282

**Principal address:** The Parish Office  
St Oswald's Church  
School Lane  
Ashbourne  
Derbyshire. DE6 1AN

|                  |                      |            |
|------------------|----------------------|------------|
| <b>Trustees:</b> | Mrs Louise Doble     | Chair      |
|                  | Rev Philip Michell   | Vice Chair |
|                  | Mrs Jane Stoney      | Treasurer  |
|                  | Mrs Helen Wainwright |            |
|                  | Dr Robert Woore      |            |
|                  | Dr Madhuri Manley    |            |

**Independent Examiner:** Fiona Brown  
Hillocks Farm  
Kniveton  
Ashbourne  
DE6 1JH

Approved by order of the board of trustees on 24<sup>th</sup> September 2024 and signed on its behalf by:



**Mrs Louise Doble**  
Chair of Trustees

**REPORT OF THE TRUSTEES  
FOR THE YEAR ENDED 31 DECEMBER 2023**

**INDEPENDENT EXAMINER'S REPORT**

I report to the charity trustees on my examination of the accounts of Ace Youth Trust (the Trust) for the year ended 31 December 2023, which are set out on pages 9 and 10.

**Responsibilities and basis of report**

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

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

**Independent examiner's statement**

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

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

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

Signed:



Date:

14/4/24

Name:

Fiona Brown

Address:

Hillocks Farm  
Kniveton  
Ashbourne  
DE6 1JH



**STATEMENTS / NOTES TO THE ACCOUNTS  
FOR THE YEAR ENDED 31 DECEMBER 2023**

**RECEIPTS AND PAYMENTS ACCOUNT**

|  | <b>Unrestricted<br/>Funds<br/>£</b> | <b>Restricted<br/>Funds<br/>£</b> | <b>Total<br/>2023<br/>£</b> | <b>Total<br/>2022<br/>£</b> |
|--|-------------------------------------|-----------------------------------|-----------------------------|-----------------------------|
| <b>RECEIPTS</b>                        |                                     |                                   |                             |                             |
| <b>Donations</b>                       |                                     |                                   |                             |                             |
| Planned Giving                         | 5,811                               | 0                                 | 5,811                       | 6,676                       |
| Other Donations                        | 5,605                               | 2,594                             | 8,199                       | 7,908                       |
| <b>Grant Income</b>                    |                                     |                                   |                             |                             |
| Grant from BBC Children In Need        | 0                                   | 10,000                            | 10,000                      | 10,500                      |
| Grant from National Lottery            | 0                                   | 10,000                            | 10,000                      | 0                           |
| Grant from Comic Relief                | 0                                   | 10,500                            | 10,500                      | 5,000                       |
| Grant from StreetGames                 | 0                                   | 4,500                             | 4,500                       | 0                           |
| Grant from Police & Crime Commissioner | 0                                   | 3,920                             | 3,920                       | 0                           |
| Grant from 29th May 1961 CT            | 0                                   | 0                                 | 0                           | 8,000                       |
| Other Grant Income                     | 0                                   | 950                               | 950                         | 7,477                       |
| <b>Other Income</b>                    |                                     |                                   |                             |                             |
| Specific Project Contributions         | 0                                   | 4,420                             | 4,420                       | 7,252                       |
| Fundraising & Other Income             | 62                                  | 450                               | 512                         | 1,009                       |
| Tax Recovered through Gift Aid         | 0                                   | 0                                 | 0                           | 4,911                       |
| Interest Income                        | 668                                 | 0                                 | 668                         | 110                         |
| <b>Total RECEIPTS</b>                  | <b>12,147</b>                       | <b>47,334</b>                     | <b>59,481</b>               | <b>58,844</b>               |
| <b>PAYMENTS</b>                        |                                     |                                   |                             |                             |
| <b>Charitable Activities</b>           |                                     |                                   |                             |                             |
| Fees                                   | 237                                 | 27,035                            | 27,272                      | 29,291                      |
| Travel & Mileage                       | 146                                 | 2,463                             | 2,609                       | 3,111                       |
| Activity Costs and Direct Expenses     | 100                                 | 15,340                            | 15,440                      | 16,491                      |
| Food, Clothing & Essential Provisions  | 0                                   | 4,415                             | 4,415                       | 53                          |
| <b>Governance and Overheads</b>        |                                     |                                   |                             |                             |
| Staff Training                         | 30                                  | 696                               | 726                         | 552                         |
| IT, Telephone, Postage                 | 554                                 | 0                                 | 554                         | 351                         |
| Printing & Stationery                  | 0                                   | 95                                | 95                          | 297                         |
| Insurance and Other Expenses           | 170                                 | 1,193                             | 1,363                       | 1,706                       |
| <b>Total PAYMENTS</b>                  | <b>1,237</b>                        | <b>51,238</b>                     | <b>52,474</b>               | <b>51,852</b>               |
| Transfer between funds                 | (12,000)                            | 12,000                            | 0                           | 0                           |
| <b>SURPLUS/(DEFICIT) IN THE PERIOD</b> | <b>(1,090)</b>                      | <b>8,096</b>                      | <b>7,006</b>                | <b>6,992</b>                |
| <b>Reconciliation of Funds</b>         |                                     |                                   |                             |                             |
| Funds Brought Forward                  | 56,121                              | 21,431                            | 77,552                      | 70,560                      |
| Incoming Resources                     | 12,147                              | 47,334                            | 59,481                      | 58,844                      |
| Resources Expended                     | (1,237)                             | (51,238)                          | (52,474)                    | (51,852)                    |
| Transfer between funds                 | (12,000)                            | 12,000                            | 0                           | 0                           |
| <b>Total Funds Carried Forward</b>     | <b>55,030</b>                       | <b>29,527</b>                     | <b>84,558</b>               | <b>77,552</b>               |

*J. Brown 14/4/24*

Signed on behalf of the Trustees by Jane Stoney





**STATEMENTS / NOTES TO THE ACCOUNTS  
FOR THE YEAR ENDED 31 DECEMBER 2023**

**STATEMENT OF FUNDS**

For 12 Months ended 31<sup>st</sup> December 2023

| Project                 | Brought Forward<br>01/01/23 | Income        | Costs           | Transfers between<br>Funds | Movement<br>in 2023 | Carried Forward<br>31/12/23 |
|-------------------------|-----------------------------|---------------|-----------------|----------------------------|---------------------|-----------------------------|
| 121 Support             | 187                         | -             | (534)           | -                          | (534)               | (346)                       |
| A Team                  | 9,116                       | 6,300         | (8,403)         | -                          | (2,103)             | 7,012                       |
| spACE4u                 | 1,775                       | 7,040         | (8,018)         | 6,432                      | 5,454               | 7,229                       |
| Wednesday Club          | 4,074                       | 16,900        | (16,906)        | -                          | (6)                 | 4,068                       |
| Thursday Club           | (49)                        | 10,500        | (7,681)         | -                          | 2,819               | 2,771                       |
| Friday Club             | 6,015                       | 1,042         | (4,416)         | 5,000                      | 1,626               | 7,642                       |
| Hardship Funds          | 312                         | 51            | (1,212)         | 2,000                      | 839                 | 1,151                       |
| Special Projects        | -                           | 5,500         | (4,068)         | (1,432)                    | 0                   | 0                           |
| <b>Restricted Funds</b> | <b>21,431</b>               | <b>47,334</b> | <b>(51,238)</b> | <b>12,000</b>              | <b>8,096</b>        | <b>29,527</b>               |
| Unrestricted            | 56,121                      | 12,147        | (1,237)         | (12,000)                   | (1,090)             | 55,030                      |
| <b>Total Funds</b>      | <b>77,552</b>               | <b>59,481</b> | <b>(52,474)</b> | <b>-</b>                   | <b>7,006</b>        | <b>84,558</b>               |

Transfers between funds are discussed and agreed at the Trustee Meetings to ensure that projects are adequately supported. Restricted funds are managed in line with any restrictions and our unrestricted funds are maintained in line with our reserves policy.

**BALANCE SHEET AS AT 31 DECEMBER 2023**

|                                       | Unrestricted<br>Funds | Restricted<br>Funds | Total<br>2023 | Total<br>2022 |
|---------------------------------------|-----------------------|---------------------|---------------|---------------|
| <b>Assets</b>                         |                       |                     |               |               |
| <b>Cash at bank and in hand</b>       |                       |                     |               |               |
| Current Account                       | 5,691                 |                     | 5,691         | 28,013        |
| Reserve Account                       | 51,050                | 29,667              | 80,717        | 50,049        |
| <b>Total Cash at bank and in hand</b> | <b>56,741</b>         | <b>29,667</b>       | <b>86,408</b> | <b>78,062</b> |
| Debtors                               | 0                     | 0                   | 0             | 188           |
| <b>Total Assets</b>                   | <b>56,741</b>         | <b>29,667</b>       | <b>86,408</b> | <b>78,250</b> |
| <b>Liabilities</b>                    |                       |                     |               |               |
| Creditors and accruals                | 1,710                 | 140                 | 1,850         | 698           |
| <b>Total Liabilities</b>              | <b>1,710</b>          | <b>140</b>          | <b>1,850</b>  | <b>698</b>    |
| <b>Net Assets</b>                     | <b>55,030</b>         | <b>29,527</b>       | <b>84,558</b> | <b>77,552</b> |
| <b>Capital and Reserves</b>           |                       |                     |               |               |
| Funds Brought Forward                 | 56,121                | 21,431              | 77,552        | 70,560        |
| Surplus/Deficit in the period         | (1,090)               | 8,096               | 7,006         | 6,992         |
| <b>Total Capital and Reserves</b>     | <b>55,030</b>         | <b>29,527</b>       | <b>84,558</b> | <b>77,552</b> |

*J. Brown* 14/4/24

Signed on behalf of the Trustees by Jane Stoney

*[Signature]*

**STATEMENTS / NOTES TO THE ACCOUNTS  
FOR THE YEAR ENDED 31 DECEMBER 2023**

**STATUTORY INFORMATION**

Ace Youth Trust is managed by The Trustees and is a charity registered in England and Wales. The registered charity number and principal office address can be found under the reference and administrative details in the Report of the Trustees.

The presentation currency of the financial statements is Pound Sterling (£)

**ACCOUNTING POLICIES**

The financial statements of the charity have been prepared on a Cash Basis.

**Income**

Income is raised through donations from individuals and local charitable organisations including local churches, local Rotary clubs, and Ashbourne Partnership Trust, and through Grants from national and regional organisations and Trusts.

During 2023 grants over £3,000 were received to fund the following projects:

- BBC Children in Need - Wednesday Club
- National Lottery – Thursday Club
- Street Games – Wednesday Club holiday activity programme
- Derbyshire Police and Crime Commissioner – A Team
- Comic Relief – spACE4u and Winter Relief (under Special Projects) addressing the cost of living increases experienced in winter 2022/23

**Debtors**

There were no amounts outstanding at the end of the financial year. In 2022 a total of £188 was included to recognise income that had not cleared the bank at the end of December.

**Expenditure**

Expenditure is accounted for on a cash basis and has been classified under headings that aggregate all cost related to the cost category and relevant project. Where costs cannot be directly attributed to a project, they have been allocated to unrestricted resources. Creditors represent invoices and expense claims received for December activities that cleared the bank in early January.

**Staff Costs**

People are hired to support and run our programmes and activities. The costs are incurred by invoice and are included in Fees above. The charity has no payroll employees.

**Payments to Trustees**

Trustees Expenses paid for the year ended 31 December 2023 and 2022 are directly related to the running of activities and are duly approved by fellow trustees. No other payments were made to Trustees.

**Taxation**

The charity is exempt from tax on its charitable activities.

**Fund accounting**

Unrestricted funds can be used in accordance with the charitable objectives at the discretion of the trustees. Restricted funds can only be used for particular restricted purposes within the objects of the charity. Restrictions arise when specified by the donor or when funds are raised for specific projects or activities.