



LIVING VALUES  **GROWING FAITH**

CRiBS Charitable Trust

Report and Accounts

Year ended 5th April 2023



"To be honest, CRiBS are the best!" (Pupil)

Accountants

Bayar Hughes & Co

4 Green Lane Business Park
238 Green Lane
New Eltham
London, SE9 3TL

Registered number: 05947379

Charity number: 1122295

CRIBS CHARITABLE TRUST
(A company limited by guarantee)

UNAUDITED

TRUSTEES' REPORT AND FINANCIAL STATEMENTS

FOR THE YEAR ENDED 5 APRIL 2023

CRIBS CHARITABLE TRUST
(A company limited by guarantee)

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CRIBS CHARITABLE TRUST
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REFERENCE AND ADMINISTRATIVE DETAILS OF THE CHARITY, ITS TRUSTEES AND ADVISERS
FOR THE YEAR ENDED 5 APRIL 2023

Trustees	Martin Andrews Bola Ojo David Linley Stephen Burnett Thomas Parsons Anne Wood (appointed 24 January 2023)
Company registered number	05947379
Charity registered number	1122295
Registered office	Cribs Office St Columba's Boys School Halcot Avenue Bexleyheath Kent DA6 7QB
Company secretary	Mark Leveson
Accountants	Bayar Hughes & Co 4 Green Lane Business Park 238 Green Lane New Eltham London SE9 3TL
Bankers	The Co-operative Bank PO Box 250 Skelmersdale Lancashire WN8 6WT

CRIBS CHARITABLE TRUST
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TRUSTEES' REPORT
FOR THE YEAR ENDED 5 APRIL 2023

Objects of the charity

The Trust seeks to demonstrate the Christian faith in action by providing an interface between the local Christian churches and the community at large, mainly through its work in primary and secondary schools in Bexley borough although this year our work has taken us into neighbouring areas of Swanley, Dartford and Greenwich. As the following summaries show, we continue to adapt and respond to emerging and ongoing needs.

Review of CRIBS' activities

In planning the activities the Trustees have applied the guidance on public benefit issued by the Charity Commission. CRIBS' strapline is Living Values : Growing Faith. It aims to help pupils develop positive values to live by, and provide space and strategies to help them think through what faith means to others and themselves. The organisation evaluates its activities and outcomes.

We are delighted to report on the following projects:

What: The CRIBS team has been delivering RE lessons since 1993. REconnect is a programme that offers the teaching of Christianity, as part of the RE syllabus, and consists of a bank of 170 creative and memorable lessons. The team teach in primary schools across Bexley Borough as well as neighbouring boroughs. REconnect also includes bespoke workshops to schools as well as seasonal dramatic presentations written and performed by the REconnect team to provide children with explanations for the true meaning of the Christmas and Easter celebrations.

Outputs: : In the academic year 2022/23 CRIBS worked in 10 primary schools and a preschool delivering 606 RE lessons, covering 29 topics/units (most for 5 lessons each) to 122 different classes reaching an estimated 3650 pupils.

Outcomes: 100% of teachers evaluated the lessons in the highest ratings across a range of quality criteria. 88% of children said they enjoyed their lessons and 83% said the lessons had helped them know more about the topic.

Sample Quotes:

'The children have gained a deeper understanding and the sessions provided me with ideas for teaching.' (Yr3 Teacher)

'The children were able to explore and deepen their understanding of the topics.' (Yr6 teacher)

'CRIBS is really cool. There's nothing you can do better. The end.' (Yr4 pupil)

'If I didn't do CRIBS I wouldn't know much of Jesus and his life. And it was VERY EXCITING!' (Yr4 pupil)

'These CRIBS lessons have helped me a lot and I know more about thinking about life.' (Yr6 pupil)

Conclusion: The REconnect team continues to adapt and respond to the needs of schools, offering the teaching of units and lessons in conjunction with the range of syllabus options that schools are now operating. In 23/24 REconnect are extending the EYFS provision called 'Mini - Explorers'. This will be promoted via the website and through hand delivery to preschools and nurseries.

What: Seasonal dramatic presentations written and performed by the CRIBS team to provide children with explanations for the true meaning of the Christmas and Easter celebrations. They are delivered in a creative way with acting, puppetry, dance, and often engage the children with actions and singing. This was the first year that we were back to a more normal delivery of both Christmas and Easter productions, without Covid disruption.

Outputs: 34 schools visited for the Easter. 36 schools visited for the Christmas play .

Outcomes: CRIBS seasonal productions aim to provide a greater understanding of the reasons why Christians celebrate Christmas and Easter, a greater understanding of what these festivals mean day to day for Christians, and an increased enjoyment of these celebrations in school.

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TRUSTEES' REPORT (CONTINUED)
FOR THE YEAR ENDED 5 APRIL 2023

Summary: CRiBS' dramas, face to face or online, remain a great opportunity to bring to life the reasons for celebrations and are a key part of CRiBS annual delivery programme. As staff move from one school to another, they frequently recommend our seasonal performances. This has led to opportunities to perform across a larger geographical area, even travelling as far into London as Vauxhall, as well as towards Gravesend in Kent.

What: 'Moving Up' is a 90-minute workshop for children in Yr6 to help prepare them for moving from primary school to secondary school. The workshop includes a videos, discussion and opportunities to express how they are feeling about some of the changes with moving to secondary school. This is the 3rd year of Moving Up, since we launched it in 2021, following a fully virtual edition in 2020. Previous to 2020, we had delivered 'Taking Off,' a whole year group workshop that was delivered in the hall as opposed to individual classrooms.

Outputs: Over 1,000 children reached across the 24 primary schools visited within 42 different classes.

Outcomes:

We asked the children to state whether they agreed with the following statements:

Question	Percentage that agreed
I have had time to think about my move to secondary school.	95%
I feel happier or calmer about my move to secondary school.	87%
I know where I can go for help at secondary school.	91%
I enjoyed the workshop	90%

We surveyed the observing teachers. Here is what they thought:

Do you feel the workshop:	Percentage that agreed
Gave your pupils the opportunity to think about their move to secondary school.	100%
Helped my pupils feel more positive about their move to secondary school.	100%
Helped my pupils know where they can go for help at secondary school.	100%

Sample Quotes:

'Very enjoyable, it helped me to realise that I should not be scared of secondary school because it can help me to get more confident. (Yr 6 pupil)

(I learnt that) I should be myself once I get to secondary school I shouldn't be afraid of where to be or have any problems, Also that I should try stuff I want to do or try out. (Yr 6 pupil)

Really great workshop, very engaging and insightful for the children. (Yr 6 teacher)

Thank you – a great workshop and well led with a good rapport with pupils. Very successful – thank you! (Yr 6 teacher)

Summary: This year was another highly successful year for our transition workshops. We had more schools book than previous years, but a lot of these were smaller schools so we actually had less classes than before. The data shows how much this workshop is appreciated by both children and staff as it prepares children for this change in their lives.

What: For the start of the 2022/23 school year, we merged Boys Noise and b:You, our previous well-being programmes for primary school aged boys and girls respectively, into one programme, known as 'Unlimited'. Unlimited (primary) is a programme for boys and girls struggling with social, emotional, behavioural or personal issues. It consists of small group HeartSense sessions or mentoring, focussing on emotional education and an after-school club, focussing on team games, social skills and confidence building. We also developed a short bereavement course to support children going through this. Due to school budgets, only one school has had the after-school club, so the following data is based on HeartSense.

Outputs: 392 children reached the majority of whom we worked with for more than one term) with 24 programmes delivered across 10 primary schools.

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TRUSTEES' REPORT (CONTINUED)
FOR THE YEAR ENDED 5 APRIL 2023

Outcomes: We collect data from the children, teachers and parents, unfortunately due to the lack of clubs; we have struggled to collect a reasonable amount of responses from parents so we were unable to build an accurate set of averages.

Area	Children Positive change	Teacher Positive change	Combined Positive change
Attitude towards learning	93%	86%	90%
Listening skills	89%	82%	87%
Behaviour in class	92%	80%	86%
Ability to ask for help	86%	81%	84%
Making and keeping friends	87%	81%	84%
Respecting others	95%	81%	88%
Behaviour outside of class	87%	79%	84%
Handling negative situations	86%	79%	84%
Understanding of emotions	95%	87%	90%
Expression of emotions	87%	75%	82%
Confidence	91%	84%	88%
Wellbeing	94%	84%	90%

Quotes:

"It has helped and stopped from worrying in class and helped me express my emotions and how I feel inside and out of school." (child)

"Before HeartSense I stressed a lot and didn't know how to control it or calm the feeling down - I also often reacted quickly when I am angry. Since doing HeartSense I learned how to calm myself down either stressed or angry because of the HeartSense exercise." (child)

"She has definitely shown an improvement in her ability to cope with different emotions and can talk and explain rather than become overly emotional." (teacher)

"He has made SO much progress in this area this year. He has gone from shying away, only talking to adults, to actively seeking out friendships and wanting to get involved in games. He is so much (better at) dealing with emotions and can identify when he is getting angry, often avoiding the triggers." (teacher)

Summary: HeartSense has continued to be of vital importance to the schools that have bought into it. It is highly valued by the children we work with, along with their teachers and the senior leadership of the schools. School budgets becoming tighter are starting to have an impact on our bookings, with more schools booking smaller packages, but the number of schools are increasing so next year is looking as busy as this year.

What: The 2022/23 academic year for our Unlimited Secondary work saw our mentoring presence expand its reach into four secondary schools. We had the privilege of supporting young people with their transition from primary school into secondary school at both Cleeve Park School and Orchard Academy. Whilst assisting with transitions, we continued our support of young people at St Columba's this year in a lessened capacity. As mentioned in last year's report our mentoring presence extended also to the young people of Bexleyheath Academy.. Alongside our mentoring support, this academic year has given us the opportunity to resume working with Christian Unions both in Townley Grammar School and Bexley Grammar School.

Outputs: The number of students mentored in the schools mentioned above was 101 this academic year. The Christian Union Cohort at Townley Grammar School totaled 25. We have also been requested to facilitate another cohort of students for Christian Union next academic year.

Outcomes: We have not measured outcomes and impact with formal questionnaires this year, but observations

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TRUSTEES' REPORT (CONTINUED)
FOR THE YEAR ENDED 5 APRIL 2023

from the Unlimited team and feedback from school staff and young people suggest that the mentoring continues to be highly valued, and to have a positive impact:

-making processes Which will all help in their emotional maturity.

Quotes:

Always laughs at me when I am angry, is really good with helping me with my emotions. Is able to help calm me down and has a good personality. 17/07/2023, Student, Bexleyheath Academy.

*I would like to thank you for all the guidance you have shown me on my journey, ever since I was in year 10. Thank you for taking the time to answer questions (I still have loadsss lol) and keeping me on track (*even* when I didn't want to hear what I needed to hear teehee.) I pray that God continues to guide you in all that you do. 10/05/2023, Sixth Former, Townley Grammar School*

...the students really engage and feel supported He tailors each session to the needs of each student and provides really detailed feedback that we can act upon, should the need arise, and willingly supports students, as and when they may need it, and he can often be found walking around the school speaking to those who may need a quiet word...

Assistant Principal, Student Welfare and Safeguarding, Bexleyheath Academy

Summary: This year has seen further growth in the mentoring programme with encouraging responses to the work being done. The Coronavirus pandemic has had a particularly significant impact on the work in secondary schools.

The CRiBS team was glad to be involved in supporting Lark in the Park and Spark in the Park, over the summer- the first time Spark in the Park had been back as an in-person event since the pandemic. Through drama, storytelling and a range of other activities, it was a privilege for the team to be involved in serving children and families in a very different context to the term-time school setting.

Throughout this year CRiBS have exhibited a readiness and the capability to adapt its services to meet the needs of the schools we serve. The ongoing effect of the Coronavirus pandemic has meant that the needs have increased, for mentoring. Nevertheless, CRiBS endeavoured to bring support, encouragement, and hope, informed by our faith perspective, to the lives of children and young people across the area.

Governance

The policy and operating decisions of the charity rest with the Trustees who meet regularly to monitor the activities of the Charity. In planning the activities the Trustees have applied the guidance on public benefit issued by the Charity Commission. New Trustees are recruited and appointed by a majority of existing Trustees.

Financial Review

Incoming resources during the year amounted to £233,029(2022:£280,381) and resources expended of £300,707(2022:£280,600) giving rise to a deficit of £67,678(2022:£218) for the year.

The fund balances carried forward at 5th April, 2023 were £137,870.

CRiBS remains grateful to a range of funders. Some are interested in the Christian principles that underpin our work, others are interested in impact-based approaches, others like preventative work or work that gets behind difficult behaviours to dealing with hurts and anger. We are delighted to pool the resources of churches, individuals, businesses and trusts to deliver projects that help children and young people to reach their potential. Some funders prefer to remain anonymous and others like to be listed, in all cases we are extremely thankful. We would particularly like to thank the following:

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TRUSTEES' REPORT (CONTINUED)
FOR THE YEAR ENDED 5 APRIL 2023

Benefact Trust, Bishop Radford Trust, Harenc Community Trust, The Worshipful Company of the Makers of Playing Cards, Souter Charitable Trust, The MSE Charity, The National Lottery Community Fund and William Kendall's Charity.

We also thank the many individuals and churches that have continued to support the work of CRIBS Charitable Trust.

Reserves Policy

The reserves policy takes on guidance from various sources, in particular, Trustees looked at the 4 C's of reserves planning, namely; Contingency, Cash-flow, Commitment and Closure. CRIBS has grown as a Charity over the last 30 years and its liabilities and responsibilities to staff have inevitably increased too. The Trustees therefore suggested the reserves figure be two times monthly expenditure i.e. £50,000.

If free assets fall below this level, Trustees expect to be alerted so that they can decide on what action is necessary.

The team's current headquarters is a set of offices which have kindly been loaned by St Columba's Boys' School, a secondary school in Bexleyheath. We hold a memorandum of understanding that we can remain until September 2024 (this may be extended), but should the headship or school policy change we may be asked to leave at any time with three months' notice. This situation could leave CRIBS with a need to organise suitable replacement office accommodation at fairly short notice.

Risk statement

The Trustees have reviewed the risks to which a small charity operating with few employees and working in the community is exposed. Appropriate procedures are in place to identify, monitor and review these risks on a regular basis. We operate a Safeguarding Policy covering all personnel whether employed or volunteering.

Trustees's responsibilities

Charity law requires us as Trustees to prepare financial statements for each accounting year which give a true and fair view of the state of the charity and of its income and expenditure for the year.

1. Select suitable accounting policies and apply them consistently
2. Make judgements and estimates that are reasonable and prudent
3. State whether the applicable accounting standards have been followed, subject to any material departures disclosed and explained in the accounts.
4. Prepare the financial statements on a going concern basis unless it is inappropriate to presume that the charity will continue in business.

We are responsible for keeping adequate accounting records which disclose with reasonable accuracy at any time the financial position of the company and enable us to ensure that the financial statements comply with the Companies Act 2006. We also have a responsibility to safeguard the assets of the charity and to take reasonable steps to prevent fraud or any other irregularities.

Approved by order of the members of the board of Trustees on 3 January 2024 and signed on their behalf by:


Martin Andrews
Chair of Trustees

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**INDEPENDENT EXAMINER'S REPORT
FOR THE YEAR ENDED 5 APRIL 2023**

Independent examiner's report to the Trustees of Cribs Charitable Trust ('the charity')

I report to the charity Trustees on my examination of the accounts of the charity for the year ended 5 April 2023.

Responsibilities and basis of report

As the Trustees of the charity (and its directors for the purposes of company law) you are responsible for the preparation of the accounts in accordance with the requirements of the Companies Act 2006 ('the 2006 Act').

Having satisfied myself that the accounts of the charity are not required to be audited under Part 16 of the 2006 Act and are eligible for independent examination, I report in respect of my examination of the charity's accounts carried out under section 145 of the Charities Act 2011 ('the 2011 Act'). In carrying out my examination I have followed the Directions given by the Charity Commission under section 145(5)(b) of the 2011 Act.

Independent examiner's statement

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

1. accounting records were not kept in respect of the charity as required by section 386 of the 2006 Act; or
2. the accounts do not accord with those records; or
3. the accounts do not comply with the accounting requirements of section 396 of the 2006 Act other than any requirement that the accounts give a 'true and fair' view which is not a matter considered as part of an independent examination; or
4. the accounts have not been prepared in accordance with the methods and principles of the Statement of Recommended Practice for accounting and reporting by charities [applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102)].

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

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

Signed: 

Umesh Patel

Dated: 3 January 2024

FCCA

4 Green Lane Business Park
238 Green Lane
London SE9 3TL

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**STATEMENT OF FINANCIAL ACTIVITIES (INCORPORATING INCOME AND EXPENDITURE ACCOUNT)
FOR THE YEAR ENDED 5 APRIL 2023**

	Note	Unrestricted funds 2023 £	Restricted funds 2023 £	Total funds 2023 £	Total funds 2022 £
Income from:					
Donations and legacies	3	127,709	35,003	162,712	215,895
Charitable activities	4	66,388	-	66,388	61,081
Investments	5	3,929	-	3,929	3,405
Total income		198,026	35,003	233,029	280,381
Expenditure on:					
Charitable activities	6	259,741	40,966	300,707	280,599
Total expenditure		259,741	40,966	300,707	280,599
Net expenditure before net losses on investments		(61,715)	(5,963)	(67,678)	(218)
Net losses on investments		(6,969)	-	(6,969)	(130)
Net movement in funds		(68,684)	(5,963)	(74,647)	(348)
Reconciliation of funds:					
Total funds brought forward		192,526	19,991	212,517	212,865
Net movement in funds		(68,684)	(5,963)	(74,647)	(348)
Total funds carried forward		123,842	14,028	137,870	212,517

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

The notes on pages 11 to 23 form part of these financial statements.

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REGISTERED NUMBER: 05947379

BALANCE SHEET
AS AT 5 APRIL 2023

	Note	2023 £	2022 £
Fixed assets			
Tangible assets	11	9,080	12,124
Investments	12	74,950	71,919
		<u>84,030</u>	<u>84,043</u>
Current assets			
Debtors	13	10,000	8,090
Cash at bank and in hand		45,516	121,766
		<u>55,516</u>	<u>129,856</u>
Creditors: amounts falling due within one year	14	(1,676)	(1,382)
Net current assets		<u>53,840</u>	<u>128,474</u>
Total assets less current liabilities		<u>137,870</u>	<u>212,517</u>
Net assets excluding pension asset		<u>137,870</u>	<u>212,517</u>
Total net assets		<u><u>137,870</u></u>	<u><u>212,517</u></u>
Charity funds			
Restricted funds	16	14,028	19,991
Unrestricted funds	16	123,842	192,526
Total funds		<u><u>137,870</u></u>	<u><u>212,517</u></u>

The charity was entitled to exemption from audit under section 477 of the Companies Act 2006.

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

The Trustees acknowledge their responsibilities for complying with the requirements of the Act with respect to accounting records and preparation of financial statements.

The financial statements have been prepared in accordance with the provisions applicable to entities subject to the small companies regime.

CRIBS CHARITABLE TRUST
(A company limited by guarantee)
REGISTERED NUMBER: 05947379

BALANCE SHEET (CONTINUED)
AS AT 5 APRIL 2023

The financial statements were approved and authorised for issue by the Trustees on 03 January 2024 and signed on their behalf by:



Martin Andrews
Chair of Trustees

The notes on pages 11 to 23 form part of these financial statements.

CRIBS CHARITABLE TRUST
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NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 5 APRIL 2023

1. General information

CRIBS Charitable Trust is a charitable incorporated organisation registered with the Charity Commission of England and Wales. The members of the company are the Trustees named on page 1. In the event of the charitable incorporated organisation being wound up, the liability in respect of the guarantee is limited to £10 per member of the charitable incorporated organisation.

2. Accounting policies

2.1 Basis of preparation of financial statements

The financial statements have been prepared in accordance with the Charities SORP (FRS 102) - Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019), the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) and the Companies Act 2006.

Cribs Charitable Trust meets the definition of a public benefit entity under FRS 102. Assets and liabilities are initially recognised at historical cost or transaction value unless otherwise stated in the relevant accounting policy.

2.2 Income

All income is recognised once the charity has entitlement to the income, it is probable that the income will be received and the amount of income receivable can be measured reliably.

The recognition of income from legacies is dependent on establishing entitlement, the probability of receipt and the ability to estimate with sufficient accuracy the amount receivable. Evidence of entitlement to a legacy exists when the charity has sufficient evidence that a gift has been left to them (through knowledge of the existence of a valid will and the death of the benefactor) and the executor is satisfied that the property in question will not be required to satisfy claims in the estate. Receipt of a legacy must be recognised when it is probable that it will be received and the fair value of the amount receivable, which will generally be the expected cash amount to be distributed to the charity, can be reliably measured.

Grants are included in the statement of financial activities on a receivable basis. The balance of income received for specific purposes but not expended during the period is shown in the relevant funds on the balance sheet. Where income is received in advance of entitlement of receipt, its recognition is deferred and included in creditors as deferred income. Where entitlement occurs before income is received, the income is accrued.

Income tax recoverable in relation to donations received under Gift Aid or deeds of covenant is recognised at the time of the donation.

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

Other income is recognised in the period in which it is receivable and to the extent the goods have been provided or on completion of the service.

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NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 5 APRIL 2023

2. Accounting policies (continued)

2.3 Expenditure

Expenditure is recognised once there is a legal or constructive obligation to transfer economic benefit to a third party, it is probable that a transfer of economic benefits will be required in settlement and the amount of the obligation can be measured reliably. Expenditure is classified by activity. The costs of each activity are made up of the total of direct costs and shared costs, including support costs involved in undertaking each activity. Direct costs attributable to a single activity are allocated directly to that activity. Shared costs which contribute to more than one activity and support costs which are not attributable to a single activity are apportioned between those activities on a basis consistent with the use of resources. Central staff costs are allocated on the basis of time spent, and depreciation charges allocated on the portion of the asset's use.

Expenditure on charitable activities is incurred on directly undertaking the activities which further the charity's objectives, as well as any associated support costs.

All expenditure is inclusive of irrecoverable VAT.

2.4 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 institution with whom the funds are deposited.

2.5 Tangible fixed assets and depreciation

Tangible fixed assets costing £500 or more are capitalised and recognised when future economic benefits are probable and the cost or value of the asset can be measured reliably.

Tangible fixed assets are initially recognised at cost. After recognition, under the cost model, tangible fixed assets are measured at cost less accumulated depreciation and any accumulated impairment losses. All costs incurred to bring a tangible fixed asset into its intended working condition should be included in the measurement of cost.

Depreciation is charged so as to allocate the cost of tangible fixed assets less their residual value over their estimated useful lives, .

Depreciation is provided on the following basis:

Motor vehicles	-	25% on reducing balance basis
Fixtures and fittings	-	33% on reducing balance basis

Gains and losses on disposals are determined by comparing the proceeds with the carrying amount and are recognised in the statement of financial activities.

2.6 Investments

Fixed asset investments are a form of financial instrument and are initially recognised at their transaction cost and subsequently measured at fair value at the balance sheet date, unless the value cannot be measured reliably in which case it is measured at cost less impairment. Investment gains and losses, whether realised or unrealised, are combined and presented as 'Gains/(Losses) on investments' in the statement of financial activities.

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**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 5 APRIL 2023**

2. Accounting policies (continued)

2.7 Debtors

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

2.8 Cash at bank and in hand

Cash at bank and in hand includes cash and short-term highly liquid investments with a short maturity of three months or less from the date of acquisition or opening of the deposit or similar account.

2.9 Liabilities and provisions

Liabilities are recognised when there is an obligation at the balance sheet date as a result of a past event, it is probable that a transfer of economic benefit will be required in settlement, and the amount of the settlement can be estimated reliably.

Liabilities are recognised at the amount that the charity anticipates it will pay to settle the debt or the amount it has received as advanced payments for the goods or services it must provide.

Provisions are measured at the best estimate of the amounts required to settle the obligation. Where the effect of the time value of money is material, the provision is based on the present value of those amounts, discounted at the pre-tax discount rate that reflects the risks specific to the liability. The unwinding of the discount is recognised in the statement of financial activities as a finance cost.

2.10 Financial instruments

The charity only has financial assets and financial liabilities of a kind that qualify as basic financial instruments. Basic financial instruments are initially recognised at transaction value and subsequently measured at their settlement value with the exception of bank loans which are subsequently measured at amortised cost using the effective interest method.

2.11 Fund accounting

General funds are unrestricted funds which are available for use at the discretion of the Trustees in furtherance of the general objectives of the charity and which have not been designated for other purposes.

Designated funds comprise unrestricted funds that have been set aside by the Trustees for particular purposes. The aim and use of each designated fund is set out in the notes to the financial statements.

Restricted funds are funds which are to be used in accordance with specific restrictions imposed by donors or which have been raised by the charity for particular purposes. The costs of raising and administering such funds are charged against the specific fund. The aim and use of each restricted fund is set out in the notes to the financial statements.

Investment income, gains and losses are allocated to the appropriate fund.

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**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 5 APRIL 2023**

3. Income from donations and legacies

	Unrestricted funds 2023 £	Restricted funds 2023 £	Total funds 2023 £	Total funds 2022 £
Donations	127,609	35,003	162,612	215,895
Legacies	100	-	100	-
	<u>127,709</u>	<u>35,003</u>	<u>162,712</u>	<u>215,895</u>
<i>Total 2022</i>	<u>145,767</u>	<u>70,128</u>	<u>215,895</u>	

4. Income from charitable activities

	Unrestricted funds 2023 £	Restricted funds 2023 £	Total funds 2023 £	Total funds 2022 £
Income from charitable activities	66,388	-	66,388	61,081
<i>Total 2022</i>	<u>60,586</u>	<u>495</u>	<u>61,081</u>	

5. Investment income

	Unrestricted funds 2023 £	Total funds 2023 £	Total funds 2022 £
Investment dividend and interest	3,824	3,824	3,405
Bank interest received	105	105	-
Total 2023	<u>3,929</u>	<u>3,929</u>	<u>3,405</u>
<i>Total 2022</i>	<u>3,405</u>	<u>3,405</u>	

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6. Analysis of expenditure on charitable activities

Summary by fund type

	Unrestricted funds 2023 £	Restricted funds 2023 £	Total 2023 £	Total 2022 £
Direct costs	259,741	40,966	300,707	280,599
<i>Total 2022</i>	<i>118,817</i>	<i>161,782</i>	<i>280,599</i>	

7. Analysis of expenditure by activities

	Activities undertaken directly 2023 £	Support costs 2023 £	Total funds 2023 £	Total funds 2022 £
Direct costs	280,260	20,447	300,707	280,599
<i>Total 2022</i>	<i>259,089</i>	<i>21,510</i>	<i>280,599</i>	

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**NOTES TO THE FINANCIAL STATEMENTS
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7. Analysis of expenditure by activities (continued)

Analysis of direct costs

	Activities 2023 £	Total funds 2023 £	Total funds 2022 £
Staff costs	276,608	276,608	253,945
Bought in services and resources	1,827	1,827	2,639
Cost of fund raising events	542	542	910
Volunteer expenses, events and outing costs	1,283	1,283	1,246
Travel and sundry costs	-	-	349
	<u>280,260</u>	<u>280,260</u>	<u>259,089</u>
<i>Total 2022</i>	<u>259,089</u>	<u>259,089</u>	

Analysis of support costs

	Activities 2023 £	Total funds 2023 £	Total funds 2022 £
Depreciation	3,044	3,044	4,067
Insurance and utilities	1,740	1,740	2,474
Printing, postage and stationery	3,462	3,462	3,904
Staff training and uniforms	621	621	1,283
Vehicle running expenses	6,076	6,076	4,586
Computer consumables	1,078	1,078	1,475
Independent examination and payroll	1,740	1,740	1,740
Donations	-	-	150
Catering	602	602	165
Sundry expenses	1,185	1,185	1,347
Repairs	899	899	319
	<u>20,447</u>	<u>20,447</u>	<u>21,510</u>
<i>Total 2022</i>	<u>21,510</u>	<u>21,510</u>	

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**NOTES TO THE FINANCIAL STATEMENTS
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8. Independent examiner's remuneration

	2023 £	2022 £
Fees payable to the charity's independent examiner for the independent examination of the charity's annual accounts	<u>1,020</u>	<u>1,020</u>

9. Staff costs

	2023 £	2022 £
Wages and salaries	<u>276,608</u>	<u>253,945</u>
	<u>276,608</u>	<u>253,945</u>

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

	2023 No.	2022 No.
Staff	<u>13</u>	<u>12</u>

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

10. Trustees' remuneration and expenses

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

During the year ended 5 April 2023, no Trustee expenses have been incurred (2022 - £NIL).

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**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 5 APRIL 2023**

11. Tangible fixed assets

	Motor vehicles £	Fixtures and fittings £	Total £
Cost or valuation			
At 6 April 2022	28,378	8,456	36,834
At 5 April 2023	28,378	8,456	36,834
Depreciation			
At 6 April 2022	16,407	8,303	24,710
Charge for the year	2,993	51	3,044
At 5 April 2023	19,400	8,354	27,754
Net book value			
At 5 April 2023	8,978	102	9,080
At 5 April 2022	11,971	153	12,124

12. Fixed asset investments

	Listed investments £
Cost or valuation	
At 6 April 2022	81,919
Revaluations	(6,969)
At 5 April 2023	74,950
Net book value	
At 5 April 2023	74,950
At 5 April 2022	81,919

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**NOTES TO THE FINANCIAL STATEMENTS
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13. Debtors

	2023 £	2022 £
Due within one year		
Prepayments and accrued income	6,218	4,500
Tax recoverable	3,782	3,590
	<u>10,000</u>	<u>8,090</u>

14. Creditors: Amounts falling due within one year

	2023 £	2022 £
Accruals and deferred income	1,676	1,382
	<u>1,676</u>	<u>1,382</u>

15. Financial instruments

	2023 £	2022 £
Financial assets		
Financial assets measured at fair value through income and expenditure	45,516	121,766
	<u>45,516</u>	<u>121,766</u>

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**NOTES TO THE FINANCIAL STATEMENTS
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16. Statement of funds

Statement of funds - current year

	Balance at 6 April 2022 £	Income £	Expenditure £	Gains/ (Losses) £	Balance at 5 April 2023 £
Unrestricted funds					
Designated funds					
Designated Funds	-	50	(50)	-	-
General funds					
General Funds	192,526	197,976	(259,691)	(6,969)	123,842
Total Unrestricted funds	192,526	198,026	(259,741)	(6,969)	123,842
Restricted funds					
General	-	3,000	(3,000)	-	-
Boys Noise/b:You leaders	-	8,000	(6,000)	-	2,000
Boys Noise/b:You packages	4,380	-	(4,380)	-	-
Mentoring	-	18,950	(16,500)	-	2,450
CAP Money	-	4,453	(3,853)	-	600
Boys Noise - Van	11,971	-	(2,993)	-	8,978
Reconnect	3,640	-	(3,640)	-	-
After School Clubs	-	600	(600)	-	-
	19,991	35,003	(40,966)	-	14,028
Total of funds	212,517	233,029	(300,707)	(6,969)	137,870

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**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 5 APRIL 2023**

16. Statement of funds (continued)

Statement of funds - prior year

	<i>Balance at 1 April 2021 £</i>	<i>Income £</i>	<i>Expenditure £</i>	<i>Transfers in/out £</i>	<i>Gains/ (Losses) £</i>	<i>Balance at 5 April 2022 £</i>
Unrestricted funds						
Designated funds						
Boys Noise	28,642	-	-	(28,642)	-	-
General funds						
General Funds	123,162	206,583	(117,301)	(19,788)	(130)	192,526
Total Unrestricted funds	151,804	206,583	(117,301)	(48,430)	(130)	192,526
Restricted funds						
General	-	3,400	(3,400)	-	-	-
Boys Noise/b:You leaders	-	5,750	(5,750)	-	-	-
Boys Noise/b:You packages	5,550	10,000	(11,170)	-	-	4,380
Mentoring	-	24,135	(26,490)	2,355	-	-
Boys Noise/b:You clubs	34,211	9,837	(89,001)	44,953	-	-
Boys Noise/b:you - Swanley	5,000	-	(5,000)	-	-	-
Respect	-	1,424	(1,424)	-	-	-
CAP Money	-	4,752	(5,874)	1,122	-	-
Equipment	339	-	(339)	-	-	-
Boys Noise - Van	15,962	-	(3,991)	-	-	11,971
Moving up	-	4,500	(4,500)	-	-	-
Reconnect	-	10,000	(6,360)	-	-	3,640

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**NOTES TO THE FINANCIAL STATEMENTS
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16. Statement of funds (continued)

Statement of funds - prior year (continued)

	<i>Balance at 1 April 2021 £</i>	<i>Income £</i>	<i>Expenditure £</i>	<i>Transfers in/out £</i>	<i>Gains/ (Losses) £</i>	<i>Balance at 5 April 2022 £</i>
	61,062	73,798	(163,299)	48,430	-	19,991
Total of funds	212,866	280,381	(280,600)	-	(130)	212,517

17. Summary of funds

Summary of funds - current year

	<i>Balance at 6 April 2022 £</i>	<i>Income £</i>	<i>Expenditure £</i>	<i>Gains/ (Losses) £</i>	<i>Balance at 5 April 2023 £</i>
Designated funds	-	50	(50)	-	-
General funds	192,526	197,976	(259,691)	(6,969)	123,842
Restricted funds	19,991	35,003	(40,966)	-	14,028
	212,517	233,029	(300,707)	(6,969)	137,870

Summary of funds - prior year

	<i>Balance at 1 April 2021 £</i>	<i>Income £</i>	<i>Expenditure £</i>	<i>Transfers in/out £</i>	<i>Gains/ (Losses) £</i>	<i>Balance at 5 April 2022 £</i>
Designated funds	28,642	-	-	(28,642)	-	-
General funds	123,162	206,583	(117,301)	(19,788)	(130)	192,526
Restricted funds	61,062	73,798	(163,299)	48,430	-	19,991
	212,866	280,381	(280,600)	-	(130)	212,517

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**NOTES TO THE FINANCIAL STATEMENTS
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18. Analysis of net assets between funds

Analysis of net assets between funds - current year

	Unrestricted funds 2023 £	Restricted funds 2023 £	Total funds 2023 £
Tangible fixed assets	9,080	-	9,080
Fixed asset investments	74,950	-	74,950
Current assets	39,812	15,704	55,516
Creditors due within one year	-	(1,676)	(1,676)
Total	123,842	14,028	137,870

Analysis of net assets between funds - prior year

	<i>Unrestricted funds 2022 £</i>	<i>Restricted funds 2022 £</i>	<i>Total funds 2022 £</i>
Tangible fixed assets	12,124	-	12,124
Fixed asset investments	71,919	-	71,919
Current assets	109,865	19,991	129,856
Creditors due within one year	(1,382)	-	(1,382)
Other unallocated	(1)	-	(1)
Total	192,525	19,991	212,516