

REGISTERED COMPANY NUMBER: 06113676 (England and Wales)  
REGISTERED CHARITY NUMBER: 1122852

**REPORT OF THE TRUSTEES AND**  
**UNAUDITED FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 MARCH 2022**  
**FOR**  
**ABANDOFBROTHERS**

Chariot House Limited  
Chartered Accountants  
44 Grand Parade  
Brighton  
East Sussex  
BN2 9QA

**ABANDOFBROTHERS**

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**FOR THE YEAR ENDED 31 MARCH 2022**

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**REPORT OF THE TRUSTEES**  
**FOR THE YEAR ENDED 31 MARCH 2022**

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The trustees who are also directors of the charity for the purposes of the Companies Act 2006, present their report with the financial statements of the charity for the year ended 31 March 2022. The trustees have adopted the provisions of 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).

**OBJECTIVES AND ACTIVITIES**

**Objectives and aims**

**Mission statement**

We believe that every man has the right to a life with meaning, purpose and belonging and holds a social responsibility to be an active agent of positive change in the world. We see it as our responsibility to connect, inspire and train groups of men to collectively address the problem of young male disaffection in their local communities. Our long-term goal is to establish responsible and enduring communities resourced to meet the needs of the localities in which we work.

**Public benefit**

The trustees certify that they have had and paid due regard to the Charity Commission guidance on public benefit in deciding what activities the charity should undertake. This they believe is demonstrated in this report.

**ACHIEVEMENT AND PERFORMANCE**

**Charitable activities**

We see that one of the best long-term community solutions to tackle the problem of young male disaffection is through mentoring and rite of passage work delivered by stable groups of male mentors. Our work focuses on particular localities and aims to provide a vehicle for men to pull together for a common cause and to reclaim a collective social responsibility. Our work can be broadly categorised into the following groups of programmes:

**Mentoring**

One-to-one and group-based mentoring, both in-person and remotely. Includes goal setting, personal accountability work, non-violent conflict transformation work, personal narrative development (especially those areas that are not working for the young men), emotional literacy and anger management.

**Rite of passage work**

A contemporary and intensive residential weekend including emotional breakthrough work, physical challenges and robust discussions to enable participants to discover their own positive sense of masculinity in these changing times.

**Community building**

It takes time, care & skill to heal the traumas of the past, change core beliefs and behaviors and even longer to establish new behavioral patterns. Regular and consistent interventions, delivered by competent, well-trained mentors who genuinely care, create a supportive framework. By establishing stable groups of trained male mentors into the fabric of a community, the young men have access to life-long support that reaches beyond our structured programs.

**REPORT OF THE TRUSTEES**  
**FOR THE YEAR ENDED 31 MARCH 2022**

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**ACHIEVEMENT AND PERFORMANCE**

**How we work**

The charity delivers its charitable aims in three ways:

- through direct delivery in the community by harnessing the goodwill of groups of trained volunteers.
- through in-house direct delivery in partnership with the National Probation and Prison Services, Leaving Care and supported housing initiatives.
- through public awareness activity to engender compassion for disenfranchised young men and to highlight our social responsibilities.

**Whom we work with**

We work with young men aged 18-25, involved in or at heightened risk of entering the criminal justice system (CJS).

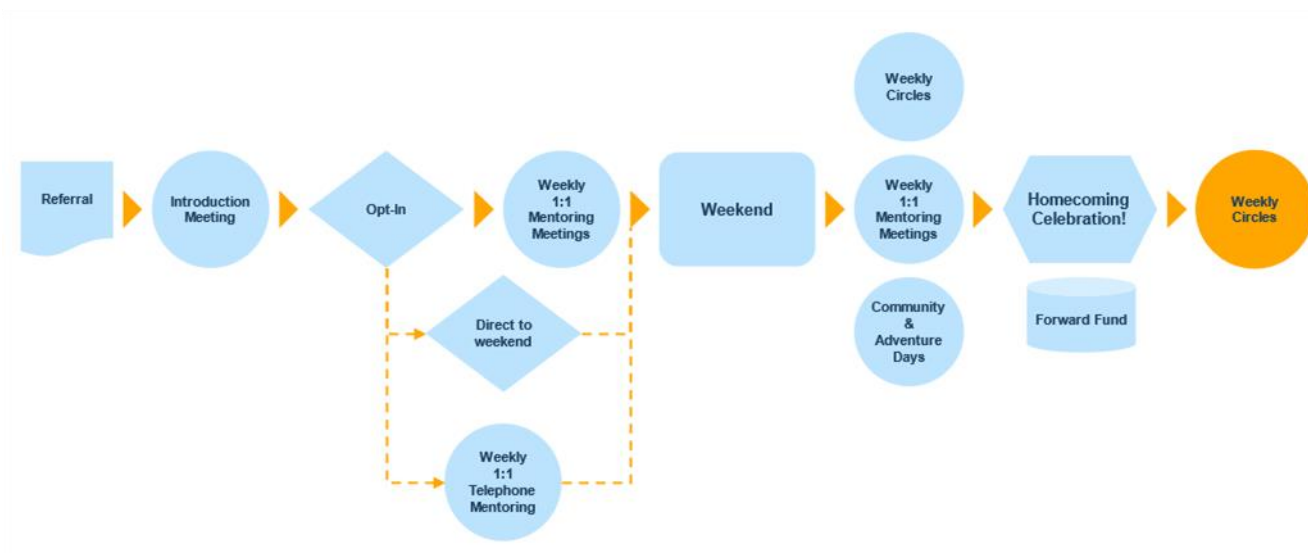
**External Factors**

This was another challenging year in which Covid-19 still yielded a significant influence, restricting social interactions nationally. Despite the continuing effects of the pandemic on all sectors of society, we were able to continue with our core work in supporting young men through these times of extreme difficulty.

The eventual lifting of Covid-19 restrictions allowed us to begin in-person meetings again, for many men this being the first face-to-face contact since the first lockdown. Many of our 10 communities took the opportunity to begin meeting in outdoor settings, before gradually moving back to indoor settings. Weekly circles were well-attended and the year saw the return of former volunteers and graduate young men. Many men continued to attend our online national Sunday meetings throughout the summer in addition to their own community meetings.

**The National Quest Preparation Cycle (NQPC)**

The journey through which our mentees go through during their time with us is indicated below:



**REPORT OF THE TRUSTEES**  
**FOR THE YEAR ENDED 31 MARCH 2022**

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**Highlights from 2021/22**

**Statistics**

- 5 Rite of Passage weekends were successfully and safely delivered with no outbreaks of Covid-19. These weekends were accessed by nearly all of our communities (Leamington, Manchester, Eastbourne, Hastings, Bristol, Brighton, Crawley, Falmouth, and Penzance)
- A total of 84 participants attended the Rite of Passage weekends. Of these participants, 33 were young men and 51 were older men. 148 staff contributed 7,104 volunteer hours
- Quest Cycles started in Brighton, Eastbourne, Hastings, Bristol, Leamington, Falmouth, and Penzance and a new cohort of mentors started in Manchester
- 24 men attended mentor training
- 10 men attended supervisor training
- Across 10 communities we had 191 referrals to our National Quest Preparation Cycle (NQPC). Of those, 135 young men engaged in the pre-quest mentoring, 90 young men completed the pre-quest mentoring and 33 young men went on to complete the Rite of Passage weekends
- Across 10 communities we had 97 referrals to our Mentor Introduction Training (MIT). Of those, 53 men completed the MIT programme and 51 attended Rites of Passage weekends

**Evaluation**

A specifically funded wide-ranging impact measurement (IM) project was launched to evaluate the efficacy of the current programmes. Some of the highlights of the quantitative data from the pilot impact measurement survey are:

- Hope, motivation, and possibility were improved for 100% of men interviewed
- 86% of men interviewed felt that abandobrothers helped them to feel more responsible and accountable
- 86% of men interviewed felt that abandobrothers helped them to feel part of a local community
- It was reported that abandobrothers helped with 8 wellbeing measures 84% of the time

A lot was learnt from the pilot. To gain greater uptake, it was decided that surveys needed to be introduced as part of a weekly IM meeting and for IM to become an integral part of the 1:1 weekly mentor meeting. A greater focus needed to be given to IM across all spheres of the organisation's operational infrastructure.

**The Communities**

We now have ten communities: Eastbourne, Crawley, Portsmouth, Falmouth, Penzance, Manchester, Leamington, Oxford, Bristol, and Brighton and a London taskforce has been created with a view to introducing an emerging London community. Additional funding was secured to enable us to employ two community mentors whose role it is to support community engagement, oversee the quality of program delivery and look for opportunities to form new communities. By adding community mentors to our team, we are looking to increase the number of young men that we work with and provide a stronger foundation for existing and potential new communities.

**Equality, Diversity, and Inclusion (EDI) training**

Improving our organisational understanding of and engagement in EDI is something that we feel to be significantly important for the organisation as a whole. We believe it is important to gain the required depth in understanding of the issues that many of our young men face, to enable engagement of a larger number of young men from minority groups and to support the building of bridges between our mentors and mentees. Therefore, we formed an EDI sub-committee to create a bespoke training plan that would achieve the desired results. For many people, traditional EDI training had resulted in the feeling of separation rather than connection and in the training we developed, we interrogated power dynamics from personal, historical and 'here and now' perspectives to help understand why working with identity, belonging, and difference can trigger certain responses. In addition to this we built internal resources, and conversational structures to ensure a safe space for real learning to take place. We held our pilot weekend in March 2022 and are looking to roll this out in the future.

**REPORT OF THE TRUSTEES**  
**FOR THE YEAR ENDED 31 MARCH 2022**

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**FINANCIAL REVIEW**

**Our Financial Position and Looking Forward**

During the year, the net funds raised from charitable trusts, wealthy individual donors, corporations, statutory bodies and the general public was just over £360,000. This included a contribution to salary expenditure of just over £25,000 via the government furlough scheme. We carried forward just under £275,000 of funds from the previous financial year (2020/21) and spent just under £414,000 in 2021/22.

With lockdown restrictions easing during the year we were able to ramp up the scope of our programs once again, correspondingly increasing operating expenditure versus the prior year. We continue to work closely with funding partners to match funding with the required needs of the charity in a fast-changing environment and carried forward just over £221,000 of funds into the financial year 2022/23.

We have established a sufficient funding pipeline to meet the needs of the charity as we enter the next financial year 2022/23, with £175k of unrestricted and £87k of restricted funds committed at the year end from multi-year grants, regular direct debits, and wealthy individual investors.

**Investment policy and objectives**

The Memorandum of Association allows the trustees to deposit or invest funds in any manner (but to invest only after obtaining advice from a financial expert and having regard to the suitability of investments and the need for diversification).

**Reserves policy**

We regularly review the finances and spending of the charity and have examined the charity's requirements for reserves in light of the main risks to the organisation. We have established a policy whereby the unrestricted funds not committed or invested in tangible fixed assets held by the charity should be between 3 and 6 months of expected operating costs offset by restricted funds eligible to be used as a contribution against them. We are confident that at this level, we will be able to continue the charity's current activities in the event of a significant drop in funding. The status of unrestricted reserves net of fixed assets as at the year end stood at £120,000 which falls within the target band towards the lower end of the range.

**FUTURE PLANS**

We are seeking to develop greater collaboration between other intentional groups, including women's groups. Plans are in place for the first coming together of a joint festival this summer.

As highlighted in the organisational strategic review (see structure, governance, and management), we believe we would benefit from a larger, more diverse, trustee board. We plan to start a recruitment campaign and to have onboarded several new trustees by the end of 2022.

We recognise the benefits that the two recently employed community mentors have brought to the organisation. As a result, we are looking to increase the number of community mentors to provide this level of support to more of our communities. This will include London to increase our reach and effectiveness across the capital, with an emphasis on working with mentors with lived experience and young men from minority ethnic groups.

We will roll out the new in-house EDI training throughout abandofbrothers, and we would also like to see it made available to other organisations.

We will continue to build partnerships to help establish three regional and purpose-built sites to host our rite of passage weekends and mentor training programmes in the South-East, Cornwall and Midlands. We will draw up a concept and business plan to develop an eight-acre woodland site in Sussex over which we hold a long-term lease. An essential part includes making the sites available to social enterprise and community initiatives for nature-based activities.

We will continue to enhance the way in which we measure the impact of our work to improve our decision-making and the quality of the work we do.

**REPORT OF THE TRUSTEES**  
**FOR THE YEAR ENDED 31 MARCH 2022**

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**STRUCTURE, GOVERNANCE AND MANAGEMENT**

**Governing document**

Abandofbrothers was incorporated on 19th February 2007 (registered company number 6113676).

It received charitable status on 18th February 2008 (registered charity number 1122852).

**Charity constitution**

The charity is a company limited by guarantee and is governed by its Memorandum and Articles of Association dated 19th February 2007 as amended by special resolution dated 14th December 2007.

**Recruitment and appointment of new trustees**

The directors/trustees are listed in this report.

The number of directors shall not be less than 3 (unless otherwise determined by ordinary resolution) shall not be subject to any maximum.

At each annual general meeting one thirds of the directors or, if their number is not three or a multiple of three, the number nearest to one third must retire. A director retiring may stand for re-election.

**Organisational structure**

The trustees of abandofbrothers commissioned an external consultant to carry out a strategic review of the organisation in order to accelerate our services and to have an even greater impact. We recognised the need to review the organisation's challenges, strengths, and any barriers that might exist.

**Decision making**

Decisions are made by a simple majority, and if there is an equality of votes, whether as a show of hands or on a poll, the person who is chairing the meeting shall have a casting vote in addition to any other vote he or she may have.

Tasks are delegated to the core team who report to the directors each quarter. Progress is monitored by the directors at each meeting.

**Induction and training of new trustees**

Most trustees are familiar with the practical work of the charity. They are encouraged to attend a contemporary rite of passage experience either on our 'Quest for Community' (QfC) rite of passage weekend residential training or an alternate but comparable training for our female trustees. All male trustees are encouraged to staff our QfC weekend once a year. All trustees are encouraged to attend at least a community 'Homecoming' celebration annually, marking the end of the QfC programme.

Additionally, new trustees are invited to partake in the mentor training and be mentored by one of our volunteers and mentor one of our young male beneficiaries.

**Risk management**

The trustees have a duty to identify and review the risks to which the charity is exposed and to ensure appropriate controls are in place to provide reasonable assurance against fraud and error.

**Voluntary help and gifts in kind**

The trustees are deeply grateful to the hundreds of volunteers who have helped through mentoring young men, staffing our programmes, coordinating local operations, local fund development and in particular, our community conductors who lead on and oversee the integrity of local programmes. Each of our community projects has a team of around 25 volunteers and would be unable to operate without their generosity and commitment.

**REFERENCE AND ADMINISTRATIVE DETAILS**

**Registered Company number**

06113676 (England and Wales)

**REPORT OF THE TRUSTEES**  
**FOR THE YEAR ENDED 31 MARCH 2022**

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**Registered Charity number**

1122852

**Registered office**

44 Grand Parade  
Brighton  
East Sussex  
BN2 9QA

**Trustees**

S C Sanham  
R S Williams  
R E Alcroft (resigned 6/12/2022)  
K I F Khan  
N M Roberts  
J C Andrews (appointed 7/12/2022)  
T J Blundell (appointed 7/12/2022)  
S Calder (appointed 7/12/2022)  
S Chinnery (appointed 7/12/2022)  
Ms M D'Arcy (appointed 7/12/2022)  
A K R Hampel (appointed 7/12/2022)  
M P N Hyltoft (appointed 7/12/2022)  
N S Tyrrell (appointed 7/12/2022)

**Independent Examiner**

John Thacker FCA DChA  
Institute of Chartered Accountants in England and Wales  
Chariot House Limited  
Chartered Accountants  
44 Grand Parade  
Brighton  
East Sussex  
BN2 9QA

**Solicitors**

Bates Wells Braithwaite  
10 Queen Street Place  
London  
EC4R 1BE



**REPORT OF THE TRUSTEES**  
**FOR THE YEAR ENDED 31 MARCH 2022**

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**REFERENCE AND ADMINISTRATIVE DETAILS**

**Other information**

**Chief Executive**

Conroy Harris

**Senior Leadership Team**

Conroy Harris Chief Executive

Dan Hartley Chief Operating Office

James Wong Chief Development Officer

**Secretary**

Georgina Sarmiento-Carr

**Bankers**

Tridos Bank NV

Brunel House

11 The Promenade

Bristol

BS8 3NN

**Website**

[www.abandofbrothers.org.uk](http://www.abandofbrothers.org.uk)

**Working name**

ABOB

**SUBSIDIARY**

ABOB Trading Ltd was incorporated as a 100% owned subsidiary of Abandofbrothers.

ABOB Trading Ltd has been established for two purposes:

- 1).To carry out social enterprise trading activity in area which whilst aligned with our mission may technically fall outside the scope of our charitable objectives.
- 2).To protect the intellectual property of the parent charity where required to sign contracts that would seek to appropriate that IP. In these instances, activity will take place using materials/IP licensed from the charity but with no authority for that to be assigned to a third party.

ABOB Trading Ltd was dormant during the period under review.

This report has been prepared in accordance with the special provisions of Part 15 of the Companies Act 2006 relating to small companies.

Approved by order of the board of trustees on 20th January 2023 and signed on its behalf by:

.....  
S C Sanham - Trustee

**Independent examiner's report to the trustees of Abandofbrothers ('the Company')**

I report to the charity trustees on my examination of the accounts of the Company for the year ended 31 March 2022.

**Responsibilities and basis of report**

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

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

**Independent examiner's statement**

Since your charity's gross income exceeded £250,000 your examiner must be a member of a listed body. I can confirm that I am qualified to undertake the examination because I am a registered member of Institute of Chartered Accountants in England and Wales which is one of the listed bodies.

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

1. accounting records were not kept in respect of the Company as required by Section 386 of the 2006 Act; or
2. the accounts do not accord with those records; or
3. the accounts do not comply with the accounting requirements of Section 396 of the 2006 Act other than any requirement that the accounts give a true and fair view which is not a matter considered as part of an independent examination; or
4. the accounts have not been prepared in accordance with 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.

John Thacker FCA DChA  
Institute of Chartered Accountants in England and Wales  
Chariot House Limited  
Chartered Accountants  
44 Grand Parade  
Brighton  
East Sussex  
BN2 9QA

Date: 20th January 2023

**ABANDOFBROTHERS****STATEMENT OF FINANCIAL ACTIVITIES**  
**(INCORPORATING AN INCOME AND EXPENDITURE ACCOUNT)**  
**FOR THE YEAR ENDED 31 MARCH 2022**

	Notes	Unrestricted fund £	Restricted funds £	2022 Total funds £	2021 Total funds £
<b>INCOME AND ENDOWMENTS FROM</b>					
Donations and legacies	2	37,854	24,662	62,516	45,676
<b>Charitable activities</b>					
Programme delivery	4	125,144	148,480	273,624	235,602
Investment income	3	49	-	49	155
Other income		<u>24,458</u>	<u>-</u>	<u>24,458</u>	<u>100,333</u>
<b>Total</b>		<u>187,505</u>	<u>173,142</u>	<u>360,647</u>	<u>381,766</u>
<b>EXPENDITURE ON</b>					
Raising funds	5	16,695	-	16,695	17,253
<b>Charitable activities</b>					
Programme delivery	6	<u>162,971</u>	<u>234,138</u>	<u>397,109</u>	<u>260,080</u>
<b>Total</b>		<u>179,666</u>	<u>234,138</u>	<u>413,804</u>	<u>277,333</u>
<b>NET INCOME/(EXPENDITURE)</b>					
Transfers between funds	17	<u>7,839</u> <u>(41,618)</u>	<u>(60,996)</u> <u>41,618</u>	<u>(53,157)</u> <u>-</u>	<u>104,433</u> <u>-</u>
<b>Net movement in funds</b>		<u>(33,779)</u>	<u>(19,378)</u>	<u>(53,157)</u>	<u>104,433</u>
<b>RECONCILIATION OF FUNDS</b>					
Total funds brought forward		<u>154,639</u>	<u>119,724</u>	<u>274,363</u>	<u>169,930</u>
<b>TOTAL FUNDS CARRIED FORWARD</b>		<u><u>120,860</u></u>	<u><u>100,346</u></u>	<u><u>221,206</u></u>	<u><u>274,363</u></u>

The notes form part of these financial statements

**BALANCE SHEET**  
**31 MARCH 2022**

	Notes	Unrestricted fund £	Restricted funds £	2022 Total funds £	2021 Total funds £
<b>FIXED ASSETS</b>					
Tangible assets	13	1,976	-	1,976	1,055
Investments	14	<u>100</u>	<u>-</u>	<u>100</u>	<u>100</u>
		2,076	-	2,076	1,155
<b>CURRENT ASSETS</b>					
Debtors	15	244	-	244	41,000
Cash at bank		<u>120,641</u>	<u>100,347</u>	<u>220,988</u>	<u>234,485</u>
		120,885	100,347	221,232	275,485
<b>CREDITORS</b>					
Amounts falling due within one year	16	(2,102)	-	(2,102)	(2,277)
		<u>118,783</u>	<u>100,347</u>	<u>219,130</u>	<u>273,208</u>
<b>NET CURRENT ASSETS</b>					
		<u>120,859</u>	<u>100,347</u>	<u>221,206</u>	<u>274,363</u>
<b>TOTAL ASSETS LESS CURRENT LIABILITIES</b>					
		<u>120,859</u>	<u>100,347</u>	<u>221,206</u>	<u>274,363</u>
<b>NET ASSETS</b>					
		<u>120,859</u>	<u>100,347</u>	<u>221,206</u>	<u>274,363</u>
<b>FUNDS</b>	17				
Unrestricted funds				120,859	154,639
Restricted funds				<u>100,347</u>	<u>119,724</u>
<b>TOTAL FUNDS</b>				<u>221,206</u>	<u>274,363</u>

The charitable company is entitled to exemption from audit under Section 477 of the Companies Act 2006 for the year ended 31 March 2022.

The members have not required the company to obtain an audit of its financial statements for the year ended 31 March 2022 in accordance with Section 476 of the Companies Act 2006.

The trustees acknowledge their responsibilities for

- ensuring that the charitable company keeps accounting records that comply with Sections 386 and 387 of the Companies Act 2006 and
- preparing financial statements which give a true and fair view of the state of affairs of the charitable company as at the end of each financial year and of its surplus or deficit for each financial year in accordance with the requirements of Sections 394 and 395 and which otherwise comply with the requirements of the Companies Act 2006 relating to financial statements, so far as applicable to the charitable company.

The notes form part of these financial statements

**BALANCE SHEET - continued**  
**31 MARCH 2022**

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

The financial statements were approved by the Board of Trustees and authorised for issue on 20<sup>th</sup> January 2023 and were signed on its behalf by:

.....  
S C Sanham - Trustee

## **1. ACCOUNTING POLICIES**

### **Basis of preparing the financial statements**

The financial statements of the charitable company, which is a public benefit entity under FRS 102, 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)', Financial Reporting Standard 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland' and the Companies Act 2006. The financial statements have been prepared under the historical cost convention, with the exception of investments which are included at market value.

The accounts are prepared in sterling, which is the functional currency of the charity. Monetary amounts in these financial statements are rounded to the nearest £.

At the time of approving the financial statements, the trustees have a reasonable expectation that the charity has adequate resources to continue in operational existence for the foreseeable future and on that basis the charity is considered to be a going concern.

### **Income**

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

### **Government Grants**

Government grants are recognised under the performance model. The grant income is recognised upon performance conditions being satisfied (and should it be received in advance of satisfying the performance, recognition of the income is deferred as a liability) and where there are no specific future performance-related conditions then grants are recognised when proceeds are received or receivable.

### **Coronavirus Job Retention Scheme (CJRS)**

The CJRS grant relates to government support for staff who have been furloughed due to Covid-19. For the period 11 March 2020 to 31 July 2020, the charity was able to claim 80% of a furloughed employee's wages and salaries up to a maximum of £2,500 per month plus associated employer's costs. From August 2020, the Trust was required to pay any employer's national insurance and pension contributions for furloughed employees. These claims were recognised in the Statement of Financial Activities as part of income from charitable activities.

### **Expenditure**

Liabilities are recognised as expenditure as soon as there is a legal or constructive obligation committing the charity to that expenditure, 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 accounted for on an accruals basis and has been classified under headings that aggregate all cost related to the category. Where costs cannot be directly attributed to particular headings they have been allocated to activities on a basis consistent with the use of resources.

Expenditure has been classified under the following headings :

- a). Costs of generating funds are those costs incurred in attracting grants, voluntary income and fees.
- b). Charitable expenditure comprises those costs incurred by the charity in the delivery of its activities and services for its beneficiaries. It includes both costs that can be allocated directly to such activities and those costs of an indirect nature necessary to support them.
- c). Support costs primarily include governance costs associated with the assets of the charity and with constitutional and statutory requirements.

**NOTES TO THE FINANCIAL STATEMENTS - continued**  
**FOR THE YEAR ENDED 31 MARCH 2022**

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**1. ACCOUNTING POLICIES - continued****Tangible fixed assets**

Tangible fixed assets costing more than £500 are capitalised and included at cost including any incidental expenses of acquisition.

Depreciation is provided on all tangible fixed assets at rates calculated to write off the cost on a straight line basis over 4 years, their expected useful economic lives.

**Taxation**

The charity is considered to pass the tests set out in Paragraph 1 Schedule 6 Finance Act 2010 and therefore it meets the definition of a charitable company for UK Corporation Tax purposes. Accordingly the charity is potentially exempt from taxation in respect of income or capital gains received within categories covered by Chapter 3 Part 11 Corporation Tax Act 2010 or Section 256 of the Taxation of Chargeable Gains Act 1992, to the extent that such income or gains are applied exclusively to charitable purposes.

**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 particular restricted purposes.

Further explanation of the nature and purpose of each fund is included in the notes to the financial statements.

**Pension costs**

Contributions to the charity's defined contribution pension scheme are charged to the Statement of Financial Activities in the year in which they become payable.

**Going concern**

The directors consider that there are no material uncertainties about the company's ability to continue as a going concern. The directors have taken advantage of the various sources of Government support during the COVID-19 pandemic. The directors consider that COVID-19 will not have a significant impact on the company's ability to continue trading. Income from trading activities is expected to reduce due to the lockdown conditions and steps are being taken to make cost savings. The directors regard any impact to be short term rather than affecting the company's ability to continue as a going concern. There are no material uncertainties affecting the current year's accounts.

**2. DONATIONS AND LEGACIES**

	2022	2021
	£	£
Miscellaneous donations	47,516	45,676
Petersham Land Ltd	<u>15,000</u>	<u>-</u>
	<u>62,516</u>	<u>45,676</u>

**ABANDOFBROTHERS****NOTES TO THE FINANCIAL STATEMENTS - continued  
FOR THE YEAR ENDED 31 MARCH 2022****3. INVESTMENT INCOME**

	2022	2021
	£	£
Deposit account interest	<u>49</u>	<u>155</u>

**4. INCOME FROM CHARITABLE ACTIVITIES**

	Activity	2022	2021
		£	£
Consultancy services	Programme delivery	10,144	20,100
Grants	Programme delivery	<u>263,480</u>	<u>215,502</u>
		<u>273,624</u>	<u>235,602</u>

Grants received, included in the above, are as follows:

	2022	2021
	£	£
Miscellaneous	100	-
Sussex Police and Crime Commissioner	-	10,000
Longley Trust	-	1,000
The John Jackson Charitable Trust	6,650	-
Blagrove Trust	10,400	40,000
Homity Trust	960	-
Tudor Trust	30,000	32,000
Ernest Kleinwort	-	3,500
The 29th May 1961 Trust	5,000	5,000
Warwickshire District Council	-	3,000
Paul Hamlyn	-	20,000
Triangle Trust	-	15,000
Pebble Trust	-	5,000
Serve All Trust	20,000	20,000
Bernard Sunley Foundation	-	1,000
AB Charitable Trust	15,000	10,000
The Britford Bridge Trust	-	15,000
SSE Scale Up	-	4,500
Sussex Community Foundation	500	5,000
The Field Family Charitable Trust	-	4,000
Magdalen & Lasher Charity	-	542
CB and HH 1984 Trust	-	1,000
Cornwall Community Foundation	10,000	1,000
Noel Buxton Charitable Trust	2,500	2,500
Michael Marsh Charitable Trust	-	2,500
The Duke of Cornwall's Benevolent Fund	-	1,500
J and M Britton Trust	-	4,000
DCMS	-	920
Lewes District and Eastbourne Borough Councils	-	2,140
Hastings Council	600	5,400
Sam and Bella Sebba Charitable Trust	12,500	-
Crimebeat	4,500	-
WW (UK) Limited	1,500	-
Garfield Weston Trust	<u>30,000</u>	<u>-</u>
Carried forward	150,210	215,502



**NOTES TO THE FINANCIAL STATEMENTS - continued**  
**FOR THE YEAR ENDED 31 MARCH 2022****4. INCOME FROM CHARITABLE ACTIVITIES - continued**

	2022	2021
	£	£
Brought forward	150,210	215,502
Leamington Rotary Club	250	-
The Big Ask Trust	31,800	-
Swire Charitable Trust	20,000	-
Charles Hayward Foundation	25,000	-
The Albert Hunt Trust	5,000	-
The Worshipful Company of Grocers	5,000	-
The Hedley Foundation	4,570	-
Crawley Youth and Community Centre	1,000	-
Dr Martens	20,000	-
Penzance Town Council	650	-
	<u>263,480</u>	<u>215,502</u>

**5. RAISING FUNDS****Raising donations and legacies**

	2022	2021
	£	£
Staff costs	15,231	16,156
Sundries	-	171
Advertising, PR and fundraising	<u>1,464</u>	<u>926</u>
	<u>16,695</u>	<u>17,253</u>

**6. CHARITABLE ACTIVITIES COSTS**

	Direct Costs (see note 7)	Support costs (see note 8)	Totals
	£	£	£
Programme delivery	<u>393,806</u>	<u>3,303</u>	<u>397,109</u>

**NOTES TO THE FINANCIAL STATEMENTS - continued**  
**FOR THE YEAR ENDED 31 MARCH 2022****7. DIRECT COSTS OF CHARITABLE ACTIVITIES**

	2022	2021
	£	£
Direct expenses	76,170	15,294
Programme Delivery	317,379	242,224
Depreciation	<u>257</u>	<u>691</u>
	<u>393,806</u>	<u>258,209</u>

**8. SUPPORT COSTS**

	Governance costs
	£
Programme delivery	<u>3,303</u>

Support costs, included in the above, are as follows:

	2022 Programme delivery	2021 Total activities
	£	£
Bank charges	124	93
Independent examination	<u>3,179</u>	<u>1,778</u>
	<u>3,303</u>	<u>1,871</u>

**9. NET INCOME/(EXPENDITURE)**

Net income/(expenditure) is stated after charging/(crediting):

	2022	2021
	£	£
Depreciation - owned assets	<u>257</u>	<u>691</u>

**10. TRUSTEES' REMUNERATION AND BENEFITS**

There were no trustees' remuneration or other benefits for the year ended 31 March 2022 nor for the year ended 31 March 2021.

**Trustees' expenses**

There were no trustees' expenses paid for the year ended 31 March 2022 nor for the year ended 31 March 2021.

**NOTES TO THE FINANCIAL STATEMENTS - continued**  
**FOR THE YEAR ENDED 31 MARCH 2022****11. STAFF COSTS**

Staff costs during the year amounted to :

	2022 £	2021 £
Gross Pay	207,930	188,855
Employers National Insurance	17,371	14,391
Employers Pension Contribution	<u>5,363</u>	<u>5,234</u>
	<u>230,664</u>	<u>208,480</u>

The average number of employees was 6 (2021 : 6).

No employee received emoluments in excess of £60,000.

The charity considers its Key Management Personnel to be the trustees and senior management staff. The total emoluments paid to the Key Management Personnel were £126,633.

**12. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES**

	Unrestricted fund £	Restricted funds £	Total funds £
<b>INCOME AND ENDOWMENTS FROM</b>			
Donations and legacies	23,540	22,136	45,676
<b>Charitable activities</b>			
Programme delivery	125,600	110,002	235,602
Investment income	155	-	155
Other income	<u>100,333</u>	<u>-</u>	<u>100,333</u>
<b>Total</b>	<u>249,628</u>	<u>132,138</u>	<u>381,766</u>
<b>EXPENDITURE ON</b>			
Raising funds	17,253	-	17,253
<b>Charitable activities</b>			
Programme delivery	<u>137,921</u>	<u>122,159</u>	<u>260,080</u>
<b>Total</b>	<u>155,174</u>	<u>122,159</u>	<u>277,333</u>
<b>NET INCOME</b>	94,454	9,979	104,433
<b>Transfers between funds</b>	<u>(1,181)</u>	<u>1,181</u>	<u>-</u>
<b>Net movement in funds</b>	93,273	11,160	104,433
<b>RECONCILIATION OF FUNDS</b>			
Total funds brought forward	61,366	108,564	169,930
<b>TOTAL FUNDS CARRIED FORWARD</b>	<u>154,639</u>	<u>119,724</u>	<u>274,363</u>

**NOTES TO THE FINANCIAL STATEMENTS - continued**  
**FOR THE YEAR ENDED 31 MARCH 2022****13. TANGIBLE FIXED ASSETS**

	Plant and machinery £	Computer equipment £	Totals £
<b>COST</b>			
At 1 April 2021	6,135	585	6,720
Additions	<u>-</u>	<u>1,178</u>	<u>1,178</u>
At 31 March 2022	<u>6,135</u>	<u>1,763</u>	<u>7,898</u>
<b>DEPRECIATION</b>			
At 1 April 2021	5,665	-	5,665
Charge for year	<u>140</u>	<u>117</u>	<u>257</u>
At 31 March 2022	<u>5,805</u>	<u>117</u>	<u>5,922</u>
<b>NET BOOK VALUE</b>			
At 31 March 2022	<u>330</u>	<u>1,646</u>	<u>1,976</u>
At 31 March 2021	<u>470</u>	<u>585</u>	<u>1,055</u>

**14. FIXED ASSET INVESTMENTS**

	Shares in group undertakings £
<b>MARKET VALUE</b>	
At 1 April 2021 and 31 March 2022	<u>100</u>
<b>NET BOOK VALUE</b>	
At 31 March 2022	<u>100</u>
At 31 March 2021	<u>100</u>

There were no investment assets outside the UK.

The company's investments at the balance sheet date in the share capital of companies include the following:

**ABOB Trading Ltd**

Registered office:

Nature of business: Dormant

Class of share:	%
Ordinary	holding 100

**ABANDOFBROTHERS****NOTES TO THE FINANCIAL STATEMENTS - continued**  
**FOR THE YEAR ENDED 31 MARCH 2022****15. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR**

	2022	2021
	£	£
Trade debtors	<u>244</u>	<u>41,000</u>

**16. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR**

	2022	2021
	£	£
Other creditors	802	977
Accrued expenses	<u>1,300</u>	<u>1,300</u>
	<u>2,102</u>	<u>2,277</u>

**17. MOVEMENT IN FUNDS**

	At 1/4/21	Net movement in funds	Transfers between funds	At 31/3/22
	£	£	£	£
<b>Unrestricted funds</b>				
General fund	154,639	7,838	(41,618)	120,859
<b>Restricted funds</b>				
Eastbourne Homes	7,740	(9,266)	1,526	-
Brighton	9,314	(16,021)	6,707	-
Crawley	13,326	(7,829)	-	5,497
Eastbourne	11,791	(8,688)	673	3,776
Brighton Food	306	-	-	306
Dulverton Trust	27,000	(27,000)	-	-
Cornwall	2,329	14,001	833	17,163
Harringey	-	(937)	937	-
Oxford	308	(11,712)	11,404	-
Bristol Fund	7,837	(12,654)	4,817	-
Hastings Fund	7,700	(14,053)	6,353	-
Leamington fund	25,653	(217)	-	25,436
Manchester	-	(3,688)	3,688	-
Portsmouth	-	(4,600)	4,680	80
National	920	9,722	-	10,642
Wellbeing	2,000	(1,676)	-	324
Sussex	3,500	(3,500)	-	-
Impact Measurement	-	8,589	-	8,589
Franchise Development	-	6,475	-	6,475
Restart Youth Project	-	10,000	-	10,000
Community Mentors	-	12,059	-	12,059
	<u>119,724</u>	<u>(60,995)</u>	<u>41,618</u>	<u>100,347</u>
<b>TOTAL FUNDS</b>	<u>274,363</u>	<u>(53,157)</u>	<u>-</u>	<u>221,206</u>

**NOTES TO THE FINANCIAL STATEMENTS - continued**  
**FOR THE YEAR ENDED 31 MARCH 2022****17. MOVEMENT IN FUNDS - continued**

Net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
<b>Unrestricted funds</b>			
General fund	187,505	(179,667)	7,838
<b>Restricted funds</b>			
Eastbourne Homes	-	(9,266)	(9,266)
Brighton	2,516	(18,537)	(16,021)
Crawley	1,165	(8,994)	(7,829)
Eastbourne	8,528	(17,216)	(8,688)
Dulverton Trust	-	(27,000)	(27,000)
Cornwall	30,542	(16,541)	14,001
Harringey	73	(1,010)	(937)
Oxford	1,297	(13,009)	(11,712)
Bristol Fund	9,835	(22,489)	(12,654)
Hastings Fund	1,617	(15,670)	(14,053)
Leamington fund	14,157	(14,374)	(217)
Manchester	2,553	(6,241)	(3,688)
Portsmouth	1,010	(5,610)	(4,600)
National	45,149	(35,427)	9,722
Wellbeing	400	(2,076)	(1,676)
Sussex	-	(3,500)	(3,500)
Impact Measurement	12,500	(3,911)	8,589
Franchise Development	16,000	(9,525)	6,475
Restart Youth Project	10,000	-	10,000
Community Mentors	15,800	(3,741)	12,059
	<u>173,142</u>	<u>(234,137)</u>	<u>(60,995)</u>
<b>TOTAL FUNDS</b>	<u>360,647</u>	<u>(413,804)</u>	<u>(53,157)</u>

**NOTES TO THE FINANCIAL STATEMENTS - continued**  
**FOR THE YEAR ENDED 31 MARCH 2022****17. MOVEMENT IN FUNDS - continued****Comparatives for movement in funds**

	At 1/4/20 £	Net movement in funds £	Transfers between funds £	At 31/3/21 £
<b>Unrestricted funds</b>				
General fund	61,366	94,454	(1,181)	154,639
<b>Restricted funds</b>				
Eastbourne Homes	7,740	-	-	7,740
Brighton	-	9,314	-	9,314
Crawley	10,931	2,395	-	13,326
Eastbourne	6,149	5,642	-	11,791
Brighton Food	306	-	-	306
Dulverton Trust	27,000	-	-	27,000
Henry Smith	7,800	(7,800)	-	-
Rayne Foundation	15,000	(15,000)	-	-
Cornwall	-	2,329	-	2,329
Oxford	1,180	(872)	-	308
Bristol Fund	2,829	5,008	-	7,837
Hastings Fund	-	7,700	-	7,700
Leamington fund	7,129	18,524	-	25,653
Paul Hamlyn	22,500	(22,500)	-	-
Manchester	-	(580)	580	-
Portsmouth	-	(601)	601	-
National	-	920	-	920
Wellbeing	-	2,000	-	2,000
Sussex	-	3,500	-	3,500
	<u>108,564</u>	<u>9,979</u>	<u>1,181</u>	<u>119,724</u>
<b>TOTAL FUNDS</b>	<u>169,930</u>	<u>104,433</u>	<u>-</u>	<u>274,363</u>

**NOTES TO THE FINANCIAL STATEMENTS - continued**  
**FOR THE YEAR ENDED 31 MARCH 2022****17. MOVEMENT IN FUNDS - continued**

Comparative net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
<b>Unrestricted funds</b>			
General fund	249,628	(155,174)	94,454
<b>Restricted funds</b>			
Brighton	11,904	(2,590)	9,314
Crawley	4,789	(2,394)	2,395
Eastbourne	8,399	(2,757)	5,642
Henry Smith	-	(7,800)	(7,800)
Rayne Foundation	-	(15,000)	(15,000)
Tudor Trust	30,000	(30,000)	-
Cornwall	8,014	(5,685)	2,329
Oxford	707	(1,579)	(872)
Bristol Fund	7,782	(2,774)	5,008
Hastings Fund	12,900	(5,200)	7,700
Leamington fund	20,142	(1,618)	18,524
Paul Hamlyn	-	(22,500)	(22,500)
Manchester	658	(1,238)	(580)
Portsmouth	423	(1,024)	(601)
Serve All Trust	20,000	(20,000)	-
National	920	-	920
Wellbeing	2,000	-	2,000
Sussex	3,500	-	3,500
	<u>132,138</u>	<u>(122,159)</u>	<u>9,979</u>
<b>TOTAL FUNDS</b>	<u>381,766</u>	<u>(277,333)</u>	<u>104,433</u>

The purpose of the restricted funds were as follows :

**Eastbourne Homes**

Eastbourne Homes - Capital Expenditure for residential equipment.

**Brighton**

Pebble Trust - Funding for mentoring programmes in Brighton.

**Crawley**

Brother's Trust - Funding for mentoring programmes in Crawley.

Worth Lodge - Funding for mentoring programmes in Crawley.

**Eastbourne**

Eastbourne Social Lottery receipts for programmes in Eastbourne

Jackson Trust - funding for mentoring programmes in Eastbourne

Lewes District and Eastbourne Council - funding for mentoring programmes in Eastbourne

**Brighton Food**

To purchase equipment for the Brighton allotment site.

**Dulverton Trust**

Funding for Quest for Community places nationwide.



**17. MOVEMENT IN FUNDS - continued**

**Cornwall**

Funding for mentoring programmes in Cornwall.

**Haringey**

Funding for mentoring programmes in Haringey.

**Oxford**

Jim Pullin Trust - funding for mentoring programmes in Oxford.

Mr and Mrs JA Pye's Charitable Settlement - funding for mentoring programmes in Oxford.

Spirit of the vale - funding for mentoring programmes in Oxford.

**Portsmouth**

Lord Mayor Portsmouth - Funding for mentoring programmes in Portsmouth.

**Bristol Fund**

Avon and Somerset Police & Crime Commissioner's Community Action - funding for mentoring programmes in Bristol.

Nisbet Trust - funding for mentoring programmes in Bristol.

**Hastings Fund**

Magdalen and Lasher Charity -Funding for mentoring programmes in Hastings.

Hastings Lion Club - Funding for mentoring programmes in Hastings.

**Leamington fund**

Norton Foundation - Funding for mentoring programmes in Leamington.

Warwickshire County Council Neighbourhood Scheme - Funding for mentoring programmes in Leamington.

Warwickshire Crime Beat - Funding for mentoring programmes in Leamington.

**Manchester**

Funding for mentoring programmes in Manchester.

**National**

Funding for mentoring programmes in England and Wales.

**Wellbeing**

Funding to support the well-being of staff, volunteers and trustees.

**Sussex**

Funding for mentoring programmes in Sussex.

**Impact Measurement fund**

Funding for general operating support in the area of impact measurement.

**Franchise Development fund**

Funding for developing our community franchise model.

**Restart Youth Project fund**

Funding to recruit young advisers with experience of the care and criminal justice system who are paid to guide new areas of work with young people from similar backgrounds.

**Community Mentors fund**

Funding for the employment of 2 new Community Mentors to provide regional leadership to multiple local community projects.

**18. RELATED PARTY DISCLOSURES**

There were no related party transactions for the year ended 31 March 2022.

**19. SHARE CAPITAL**

The company is limited by guarantee not having a share capital. In the event of the company being dissolved each member is liable up to a maximum of £10 towards the cost of dissolution and liabilities incurred by the company while he/she was a member.

In the event of dissolution, the net assets of the charity after all its debts and liabilities have been paid shall be applied or transferred in any of the following ways :

- a).Direct for the objects, or
- b).By transfer to any charity or charities for purposes similar to the objects, or
- c).To any charity for use for particular purposes that fall within the objects.

**20. STATUTORY INFORMATION**

Abandofbrothers is a charitable company, limited by guarantee, registered in England and Wales and has no share capital. No one member has overall control of the charity.

The company's registered office address and registered number can be found in the 'legal and administrative information' section of the trustees annual report.