

POSITIVE YOUTH FOR THE COMMUNITY

England & Wales · Charity number 1122881

Details

Status Registered

Legal form Trust

Registered 2008-02-19

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

Contact

Address Basement Flat
10 Clapton Terrace
London
E5 9BW

Phone 02088025019

Activities

Objects: 1) TO PROMOTE AND ADVANCE THE EDUCATION OF DEPRIVED CHILDREN AND YOUNG PEOPLE.2) TO PROVIDE FACILITIES AND PROGRAMMES FOR CHILDREN AND YOUNG PEOPLE TO ENJOY AND PARTICIPATE IN LEISURE-TIME AND CULTURAL ACTIVITIES WITH THE OBJECT OF IMPROVING THE QUALITY OF LIFE OF SUCH PERSONS AND.3) TO TRAIN YOUNG PEOPLE SO AS TO DEVELOP THEIR SKILLS AND ENHANCE THEIR PROSPECTS OF EMPLOYMENT AND SO AS TO ENABLE THEM TO GROW UP TO BECOME USEFUL CITIZENS ABLE TO MAKE USEFUL CONTRIBUTIONS TO AND FOR THE BENEFIT OF SOCIETY AND THE COMMUNITY AS A WHOLE.4. FOR SUCH OTHER PURPOSES AS ARE RECOGNISED AS CHARITABLE ACCORDING TO ENGLISH LAW.

Activities: What the charity doesGeneral charitable purposesThe prevention or releif of povertyReligious activitiesArts/ CultureYouth activitiesEconomic/community Development/employment Who the charity helpsElderlyPeople With DisabilitiesOther Charities Or Voluntary Bodies How the charity helpsMakes grants to individualsMakes grants to organisationprovides services

Classification

- **How:** Provides Buildings/facilities/open Space
- **What:** Education/training, Arts/culture/heritage/science, Amateur Sport
- **Who:** Children/young People

Geography

- **Area of benefit:** HACKNEY, HARRINGEY AND BARNET
- Barnet
- Hackney
- Haringey

Finances

Period end	Income	Expenditure	Assets	Employees
2025-03-31	£462,869	£434,710	-	-
2024-03-31	£204,717	£219,847	-	-
2023-03-31	£143,580	£149,427	-	-
2022-03-31	£95,686	£104,202	-	-
2021-03-31	£36,251	£30,773	-	-

Trustees

Name	Role	Appointed
yitzchok feldman	Chair	2020-05-19
aron yoel leMBERGER		2020-06-03
izhak admoni		2020-06-03

POSITIVE YOUTH FOR THE COMMUNITY

England & Wales - Charity number 1122881

Accounts

**Report of the Trustees and
Unaudited Financial Statements for the Year Ended 31 March 2025
for
Positive Youth for the Community**

Positive Youth for the Community

**Contents of the Financial Statements
for the Year Ended 31 March 2025**

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Positive Youth for the Community

Report of the Trustees for the Year Ended 31 March 2025

The trustees present their report with the financial statements of the charity for the year ended 31 March 2025. 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).

The trustees who served the company during the period were as follows:

Y Feldman
A Y Lemberger
I Admoni

There is no chief executive officer nor any other staff employed in the charity. The day to day affairs are undertaken by My Y Feldman on behalf of the trustees. All major decisions are taken collectively by the trustees. The trustees are volunteers and details of any related party transactions are disclosed as applicable in the notes to the accounts.

OBJECTIVES AND ACTIVITIES

Objectives and aims

The main objectives and activities of the charity are:

- a) To provide education and further training for the youth.
- b) To provide a culturally safe environment for youth to play and enjoy in.
- c) To build upon the skills of the young, allowing for them to have greater, more lucrative opportunities for high achieving professional career roles.
- d) To provide vocational skills as an outlet for negative and pent up emotions allowing for a safer and more contented community.
- e) The prevention or relief of poverty.

Public benefit

The trustees confirm that they have referred to the guidance contained in the Charity Commission's general guidance on public benefit.

ACHIEVEMENT AND PERFORMANCE

The trustees are satisfied with the charities performance.

FINANCIAL REVIEW

Reserves policy

The Unrestricted Fund represents the unrestricted funds arising from past operating results. The Trustees are satisfied that the balance of the Fund is an acceptable level of reserves given the nature of revenue receipts against the expenses payable.

FUTURE PLANS

The charity hopes to expand its activities.

STRUCTURE, GOVERNANCE AND MANAGEMENT

Governing document

The charity is controlled by its governing document, a deed of trust and constitutes an unincorporated charity.

Positive Youth for the Community was registered with the charity commission on the 19 February 2008 under charity number 1122881.

Recruitment and appointment of new trustees would be in line with the Trust Deed and with the consent of the trustees. The criteria set for the suitable candidate would be someone who is sensitive to the needs and demands of the organisation.

Risk management

The Trustees have assessed the major risks to which the charity is exposed, in particular those related to the operations and finances of the Trust, and are satisfied that systems are in place to manage our exposure to the major risks.

Positive Youth for the Community

**Report of the Trustees
for the Year Ended 31 March 2025**

REFERENCE AND ADMINISTRATIVE DETAILS

Registered Charity number

1122881

Principal address

Basement Flat
10 Clapton Terrace
London
E5 9BW

Trustees

Y Feldman
A Y Lemberger
I Admoni

Independent Examiner

London Accounting Group Ltd

Approved by order of the board of trustees on and signed on its behalf by:

.....
Trustee

**Independent Examiner's Report to the Trustees of
Positive Youth for the Community**

Independent examiner's report to the trustees of Positive Youth for the Community

I report to the charity trustees on my examination of the accounts of Positive Youth for the Community (the Trust) for the year ended 31 March 2025.

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

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 member of the Association of Chartered Certified Accountants, which is one of the listed bodies.

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.

Samuel Feigenblatt ACCA

London Accounting Group Ltd

Date:

Positive Youth for the Community

**Statement of Financial Activities
for the Year Ended 31 March 2025**

	31.3.25	31.3.24
	Unrestricted fund £	Total funds £
INCOME AND ENDOWMENTS FROM		
Donations and legacies	462,869	204,717
EXPENDITURE ON		
Raising funds	5,137	-
Charitable activities		
Donations paid	416,603	216,381
Other	12,970	3,466
Total	434,710	219,847
NET INCOME/(EXPENDITURE)	28,159	(15,130)
RECONCILIATION OF FUNDS		
Total funds brought forward	(20,651)	(5,521)
TOTAL FUNDS CARRIED FORWARD	7,508	(20,651)

The notes form part of these financial statements

Positive Youth for the Community

**Balance Sheet
31 March 2025**

	Notes	31.3.25 Unrestricted fund £	31.3.24 Total funds £
FIXED ASSETS			
Tangible assets	5	3,623	3,364
CURRENT ASSETS			
Debtors	6	11,000	-
Cash at bank		3,998	1,646
		<u>14,998</u>	<u>1,646</u>
CREDITORS			
Amounts falling due within one year	7	(11,113)	(25,661)
		<u>3,885</u>	<u>(24,015)</u>
NET CURRENT ASSETS/(LIABILITIES)			
		<u>7,508</u>	<u>(20,651)</u>
TOTAL ASSETS LESS CURRENT LIABILITIES			
		<u>7,508</u>	<u>(20,651)</u>
NET ASSETS/(LIABILITIES)			
		<u>7,508</u>	<u>(20,651)</u>
FUNDS			
Unrestricted funds	8	7,508	(20,651)
		<u>7,508</u>	<u>(20,651)</u>
TOTAL FUNDS			
		<u>7,508</u>	<u>(20,651)</u>

The financial statements were approved by the Board of Trustees and authorised for issue on and were signed on its behalf by:

.....
Trustee

1. ACCOUNTING POLICIES

Basis of preparing the financial statements

The financial statements of the charity, 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 Charities Act 2011. The financial statements have been prepared under the historical cost convention.

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.

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.

Grants offered subject to conditions which have not been met at the year end date are noted as a commitment but not accrued as expenditure.

Tangible fixed assets

Depreciation is provided at the following annual rates in order to write off each asset over its estimated useful life.

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 particular restricted purposes.

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

2. TRUSTEES' REMUNERATION AND BENEFITS

There were no trustees' remuneration or other benefits for the year ended 31 March 2025 nor for the year ended 31 March 2024.

Trustees' expenses

There were no trustees' expenses paid for the year ended 31 March 2025 nor for the year ended 31 March 2024.

Positive Youth for the Community

**Notes to the Financial Statements - continued
for the Year Ended 31 March 2025**

3. STAFF COSTS

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

	31.3.25	31.3.24
Admin staffs	45	28
	<u>45</u>	<u>28</u>

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

4. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES

	Unrestricted fund £
INCOME AND ENDOWMENTS FROM	
Donations and legacies	204,717
	<u>204,717</u>
EXPENDITURE ON	
Charitable activities	
Donations paid	216,381
Other	3,466
Total	<u>219,847</u>
NET INCOME/(EXPENDITURE)	(15,130)
RECONCILIATION OF FUNDS	
Total funds brought forward	(5,521)
	<u>(5,521)</u>
TOTAL FUNDS CARRIED FORWARD	<u><u>(20,651)</u></u>

5. TANGIBLE FIXED ASSETS

	Fixtures and fittings £
COST	
At 1 April 2024	4,939
Additions	1,467
	<u>6,406</u>
At 31 March 2025	<u>6,406</u>
DEPRECIATION	
At 1 April 2024	1,575
Charge for year	1,208
	<u>2,783</u>
At 31 March 2025	<u>2,783</u>
NET BOOK VALUE	
At 31 March 2025	<u>3,623</u>
At 31 March 2024	<u>3,364</u>

6. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	31.3.25 £	31.3.24 £
Other debtors	11,000	-
	<u>11,000</u>	<u>-</u>

7. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	31.3.25 £	31.3.24 £
Other creditors	11,113	25,661
	<u>11,113</u>	<u>25,661</u>

8. MOVEMENT IN FUNDS

	At 1/4/24 £	Net movement in funds £	At 31/3/25 £
Unrestricted funds			
General fund	(20,651)	28,159	7,508
	<u>(20,651)</u>	<u>28,159</u>	<u>7,508</u>
TOTAL FUNDS	<u>(20,651)</u>	<u>28,159</u>	<u>7,508</u>

8. MOVEMENT IN FUNDS - continued

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

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	462,869	(434,710)	28,159
	<u> </u>	<u> </u>	<u> </u>
TOTAL FUNDS	<u>462,869</u>	<u>(434,710)</u>	<u>28,159</u>

Comparatives for movement in funds

	At 1/4/23 £	Net movement in funds £	At 31/3/24 £
Unrestricted funds			
General fund	(5,521)	(15,130)	(20,651)
	<u> </u>	<u> </u>	<u> </u>
TOTAL FUNDS	<u>(5,521)</u>	<u>(15,130)</u>	<u>(20,651)</u>

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

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	204,717	(219,847)	(15,130)
	<u> </u>	<u> </u>	<u> </u>
TOTAL FUNDS	<u>204,717</u>	<u>(219,847)</u>	<u>(15,130)</u>

A current year 12 months and prior year 12 months combined position is as follows:

	At 1/4/23 £	Net movement in funds £	At 31/3/25 £
Unrestricted funds			
General fund	(5,521)	13,029	7,508
	<u> </u>	<u> </u>	<u> </u>
TOTAL FUNDS	<u>(5,521)</u>	<u>13,029</u>	<u>7,508</u>

8. MOVEMENT IN FUNDS - continued

A current year 12 months and prior year 12 months combined net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	667,586	(654,557)	13,029
TOTAL FUNDS	<u>667,586</u>	<u>(654,557)</u>	<u>13,029</u>

9. RELATED PARTY DISCLOSURES

There were no related party transactions for the year ended 31 March 2025.

POSITIVE YOUTH FOR THE COMMUNITY

England & Wales - Charity number 1122881

Accounts

Charity Number 1122881

POSITIVE YOUTH FOR THE COMMUNITY

FINANCIAL STATEMENTS

31 MARCH 2024

**POSITIVE YOUTH FOR THE COMMUNITY
FINANCIAL STATEMENTS**

YEAR ENDED 31 MARCH 2024

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POSITIVE YOUTH FOR THE COMMUNITY

TRUSTEES AND PROFESSIONAL ADVISERS

Registered charity name Positive Youth for the Community

Charity number 1122881

Principal office Basement Flat
10
Clapton Terrace
London E5 9BW

Trustees Y Feldman
A Y Lemberger
I Admoni

Independent examiner Js&Co Accountants Ltd
26 Theydon Road
London
E5 9NA

Bankers CAF Bank

POSITIVE YOUTH FOR THE COMMUNITY

TRUSTEES ANNUAL REPORT

YEAR ENDED 31 MARCH 2024

The trustees have pleasure in presenting their report and the unaudited financial statements of the charity for the year ended 31 March 2024.

REFERENCE AND ADMINISTRATIVE DETAILS

Reference and administrative details are shown in the schedule of trustees and professional advisors on page 1 of the financial statements.

THE TRUSTEES

The trustees who served the company during the period were as follows:

Y Feldman
A Y Lemberger
I Admoni

There is no chief executive officer nor any other staff employed in the charity. The day to day affairs are undertaken by My Y Feldman on behalf of the trustees. All major decisions are taken collectively by the trustees.

The trustees are volunteers and details of any related party transactions are disclosed as applicable in the notes to the accounts.

STRUCTURE, GOVERNANCE AND MANAGEMENT

Positive Youth for the Community was registered with the charity commission on the 19 February 2008 under charity number 1122881.

Recruitment and appointment of new trustees would be in line with the Trust Deed and with the consent of the trustees. The criteria set for the suitable candidate would be someone who is sensitive to the needs and demands of the organisation.

Risk review

The Trustees have assessed the major risks to which the charity is exposed, in particular those related to the operations and finances of the Trust, and are satisfied that systems are in place to manage our exposure to the major risks.

OBJECTIVES AND ACTIVITIES

The main **objectives and activities** of the charity are:

- a) To provide education and further training for the youth
- b) To provide a culturally safe environment for youth to play and enjoy in.
- c) To build upon the skills of the young, allowing for them to have greater, more lucrative opportunities for high achieving professional career roles.
- d) To provide vocational skills as an outlet for negative and pent up emotions allowing for a safer and more contented community.
- e) The prevention or relief of poverty

POSITIVE YOUTH FOR THE COMMUNITY

TRUSTEES ANNUAL REPORT

YEAR ENDED 31 MARCH 2024

Public benefit

The trustees confirm that they have referred to the guidance contained in the Charity Commission's general guidance on public benefit .

ACHIEVEMENTS AND PERFORMANCE

The trustees are satisfied with the charities performance.

FUTURE PLANS

The charity hopes to expand its activities.

Reserves policy

The Unrestricted Fund represents the unrestricted funds arising from past operating results
The Trustees are satisfied that the balance of the Fund is an acceptable level of reserves given the nature of revenue receipts against the expenses payable.

Signed on behalf of the trustees

Trustee

8th May 2025

POSITIVE YOUTH FOR THE COMMUNITY

STATEMENT OF TRUSTEES RESPONSIBILITIES

YEAR ENDED 31 MARCH 2024

The charity's trustees are responsible for preparing the Trustees Annual Report and the financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

The law applicable to charities in England and Wales requires the trustees to prepare financial statements for each financial year which give a true and fair view of the state of affairs of the charity and of the incoming resources and application of resources of the charity for that period. In preparing these financial statements, the trustees are required to:

- select suitable accounting policies and then apply them consistently;
- observe the methods and principles in the Charities SORP;
- make judgements and estimates that are reasonable and prudent;
- state whether applicable accounting standards have been followed, subject to any material departures disclosed and explained in the financial statements;
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charity will continue in operation.

The trustees are responsible for keeping proper accounting records that disclose with reasonable accuracy at any time the financial position of the charity and enable them to ensure that the financial statements comply with the Charities Act 2011 and the Charity (Accounts and Reports) Regulations 2008. The trustees are also responsible for safeguarding the assets of the charity and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

POSITIVE YOUTH FOR THE COMMUNITY

INDEPENDENT EXAMINERS REPORT

YEAR ENDED 31 MARCH 2024

I report on the accounts of the charity for the year ended 31 March 2024 set out on pages 7 to 10.

Respective Responsibilities of Trustees and Independent Examiner

The charity's trustees are responsible for the preparation of the accounts. The charity's trustees consider that an audit is not required for this year under section 144 of the Charities Act 2011 ("the Act") and that an independent examination is needed.

It is my responsibility to:

- examine the accounts under section 145 of the Act;
- to follow the procedures laid down in the general directions given by the Charity Commission (under Section 145(5)(b) of the Charities Act); and
- state whether particular matters have come to my attention.

Basis of Independent Examiner's Statement

My examination was carried out in accordance with the general directions given by the Charity Commission. An examination includes a review of the accounting records kept by the charity and a comparison of the accounts presented with those records. It also includes consideration of any unusual items or disclosures in the accounts, and seeking explanations from the trustees concerning any such matters. The procedures undertaken do not provide all the evidence that would be required in an audit, and consequently no opinion is given as to whether the accounts present a 'true and fair' view and the report is limited to those matters set out in the statement below.

Independent Examiner's Statement

In connection with my examination, no matter has come to my attention:

- a) which gives me reasonable cause to believe that, in any material respect, the requirements:
- to keep accounting records in accordance with Section 130 of the Charities Act; and
 - to prepare accounts which accord with the accounting records and comply with the accounting requirements of the Charities Act have not been met;
- or
- b) to which, in my opinion, attention should be drawn in order to enable a proper understanding of the accounts to be reached.

Js&Co Accountant Ltd
26 Theydon Road
London
E5 9NA

8th May 2025

POSITIVE YOUTH FOR THE COMMUNITY
STATEMENT OF FINANCIAL ACTIVITIES
FOR THE YEAR ENDED 31 MARCH 2024

	Notes	2024 Unrestricted funds £	2024 Total Funds £	2023 Total Funds £
INCOMING FROM				
Donations & Legacies	3	204,717	204,717	143,580
Total Incoming resources		204,717	204,717	143,580
EXPENDITURE				
ON				
Charitable activities	4	219,847	219,847	149,427
Total expended		219,847	219,847	149,427
NET INCOME		-15,130	-15,130	-5,847
RECONCILIATION OF FUNDS				
Total funds brought forward		-8,885	-8,885	-3,038
TOTAL FUNDS CARRIED FORWARD		-24,015	-24,015	-8,885

POSITIVE YOUTH FOR THE COMMUNITY
NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2024

	Notes	£	2024 £	£	2023 £
FIXED ASSETS:					
Fixtures & Fittings	6	3,364		2,938	
CURRENT ASSETS:					
Cash at bank and in hand		1,646		75	
		<u>1,646</u>		<u>75</u>	
CREDITORS: amounts falling due within one year					
	7	<u>-25,661</u>		<u>-8,960</u>	
Net Current assets/(liabilities)			<u>-</u> <u>24,015</u>		<u>-8,885</u>
NET CURRENT ASSETS:			<u>-</u> <u>24,015</u>		<u>-8,885</u>
FUNDS					
	8				
Unrestricted funds			<u>-</u> <u>24,015</u>		<u>-8,885</u>
TOTAL FUNDS			<u>-</u> <u>24,015</u>		<u>-8,885</u>

Approved by the board of Trustees on:
 And signed on their behalf by:

08 May 2025

.....
 Trustee

POSITIVE YOUTH FOR THE COMMUNITY

NOTES TO THE FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 MARCH 2024

1 ACCOUNTING POLICIES

Accounting convention

These accounts have been prepared in accordance with the historical cost convention and in accordance with the Financial Reporting Standard for Smaller Entities (FRSSE) (effective January 2015). In preparing the accounts, the charity follows best practice as laid down in the Statement of Recommended Practice "Accounting and Reporting by Charities" (SORP) issued in March 2005. Where there is a conflict between the FRSSE and the SORP, the SORP has been adopted in accordance with paragraph 419ff of the SORP.

Incoming resources

All incoming resources are included in the statement of financial activities when the charity is entitled to the income and the amount can be quantified with reasonable accuracy.

Resources expended

Expenditure is accounted for on 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

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.

TRUSTEES REMUNERATION AND

2 BENEFITS

No trustee received remuneration, allowance for or reimbursement of expenses.

3 INCOMING FROM

	Unrestricted Funds	Total Funds 2024	Total Funds 2023
	£	£	£
Donations & Legacies	204,717	204,717	143,580
	<u>204,717</u>	<u>204,717</u>	<u>143,580</u>

4 CHARITABLE ACTIVITIES

	Unrestricted Funds	Total Funds 2024	Total Funds 2023
	£	£	£
Grants	46,589	46,589	42,550
Rent	5,200	5,200	9,850
Wages	164,592	164,592	90,980
	<u>216,381</u>	<u>216,381</u>	<u>143,380</u>

Average number of employees, during the year was: 28 (2023: 20)

POSITIVE YOUTH FOR THE COMMUNITY

NOTES TO THE FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 MARCH 2024

	Unrestricted Funds	Total Funds 2024	Total Funds 2023
5 SUPPORT COST			
Bank charges	48	48	72
Accountancy fee	900	900	624
Professional fees		0	315
Repairs & Maintenance	607	607	875
Office expenses	1,070	1,070	0
Travel		0	3,427
Depreciation	841	841	734
	3,466	3,466	6,047

7 FIXED ASSETS

	Fixture & Fittings £	Totals £
COST:		
At 1 April 2023	3,672	3,672
Additions	1,267	1,267
At 31 March 2024	4,939	4,939
DEPRECIATION:		
At 1 April 2023	734	734
Charge for year	841	841
At 31 March 2024	1,575	1,575
NET BOOK VALUE:		
At 31 March 2024	3,364	3,364
At 31 March 2023	2,938	2,938

Tangible fixed assets are measured at cost less accumulated depreciation and any accumulated impairment losses. Depreciation is provided at rates calculated to write off the cost of the fixed assets

less their estimated residual value, over their expected useful lives on the following bases:

Fixtures & Fittings 15% reducing balance

6 CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2024 £	2023 £
Accruals	900	624
Other Creditors	24,761	8,336
	25,661	8,960

7 MOVEMENTS IN FUNDS

	At 1.4.2023 £	Net movement in funds £	At 31.03.24 £
Unrestricted funds			
General fund	-8,885	-15,130	-24,015
TOTAL FUNDS	-8,885	-15,130	-24,015

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

POSITIVE YOUTH FOR THE COMMUNITY

NOTES TO THE FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 MARCH 2024

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	204,717	219,847	-15,130
TOTAL FUNDS	<u>204,717</u>	<u>219,847</u>	<u>-15,130</u>

8 TAXATION

Positive youth for the community is a registered charity and therefore is not liable to income tax or corporation tax on income derived from its charitable activities, as it falls within the various exemptions available to registered charities.

POSITIVE YOUTH FOR THE COMMUNITY

England & Wales - Charity number 1122881

Accounts

Charity Number 1122881

POSITIVE YOUTH FOR THE COMMUNITY

FINANCIAL STATEMENTS

31 MARCH 2023

**POSITIVE YOUTH FOR THE COMMUNITY
FINANCIAL STATEMENTS**

YEAR ENDED 31 MARCH 2023

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POSITIVE YOUTH FOR THE COMMUNITY

TRUSTEES AND PROFESSIONAL ADVISERS

Registered charity name Positive Youth for the Community

Charity number 1122881

Principal office Basement Flat
10
Clapton Terrace
London E5 9BW

Trustees Y Feldman
A Y Lemberger
I Admoni

Independent examiner Js&Co Accountants Ltd
26 Theydon Road
London
E5 9NA

Bankers CAF Bank

POSITIVE YOUTH FOR THE COMMUNITY

TRUSTEES ANNUAL REPORT

YEAR ENDED 31 MARCH 2023

The trustees have pleasure in presenting their report and the unaudited financial statements of the charity for the year ended 31 March 2023.

REFERENCE AND ADMINISTRATIVE DETAILS

Reference and administrative details are shown in the schedule of trustees and professional advisors on page 1 of the financial statements.

THE TRUSTEES

The trustees who served the company during the period were as follows:

Y Feldman
A Y Lemberger
I Admoni

There is no chief executive officer nor any other staff employed in the charity. The day to day affairs are undertaken by My Y Feldman on behalf of the trustees. All major decisions are taken collectively by the trustees.

The trustees are volunteers and details of any related party transactions are disclosed as applicable in the notes to the accounts.

STRUCTURE, GOVERNANCE AND MANAGEMENT

Positive Youth for the Community was registered with the charity commission on the 19 February 2008 under charity number 1122881.

Recruitment and appointment of new trustees would be in line with the Trust Deed and with the consent of the trustees. The criteria set for the suitable candidate would be someone who is sensitive to the needs and demands of the organisation.

Risk review

The Trustees have assessed the major risks to which the charity is exposed, in particular those related to the operations and finances of the Trust, and are satisfied that systems are in place to manage our exposure to the major risks.

OBJECTIVES AND ACTIVITIES

The main **objectives and activities** of Refreshing Minds is:

- a) To provide education and further training for the youth
- b) To provide a culturally safe environment for youth to play and enjoy in.
- c) To build upon the skills of the young, allowing for them to have greater, more lucrative opportunities for high achieving professional career roles.
- d) To provide vocational skills as an outlet for negative and pent up emotions allowing for a safer and more contented community.
- e) The prevention or relief of poverty

POSITIVE YOUTH FOR THE COMMUNITY

TRUSTEES ANNUAL REPORT

YEAR ENDED 31 MARCH 2023

.Public benefit

The trustees confirm that they have referred to the guidance contained in the Charity Commission's general guidance on public benefit .

ACHIEVEMENTS AND PERFORMANCE

The trustees are satisfied with the charities performance.

FUTURE PLANS

The charity hopes to expand its activities.

Reserves policy

The Unrestricted Fund represents the unrestricted funds arising from past operating results
The Trustees are satisfied that the balance of the Fund is an acceptable level of reserves given the nature of revenue receipts against the expenses payable.

Signed on behalf of the trustees

Trustee

12th January 2024

POSITIVE YOUTH FOR THE COMMUNITY

STATEMENT OF TRUSTEES RESPONSIBILITIES

YEAR ENDED 31 MARCH 2023

The charity's trustees are responsible for preparing the Trustees Annual Report and the financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

The law applicable to charities in England and Wales requires the trustees to prepare financial statements for each financial year which give a true and fair view of the state of affairs of the charity and of the incoming resources and application of resources of the charity for that period. In preparing these financial statements, the trustees are required to:

- select suitable accounting policies and then apply them consistently;
- observe the methods and principles in the Charities SORP;
- make judgements and estimates that are reasonable and prudent;
- state whether applicable accounting standards have been followed, subject to any material departures disclosed and explained in the financial statements;
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charity will continue in operation.

The trustees are responsible for keeping proper accounting records that disclose with reasonable accuracy at any time the financial position of the charity and enable them to ensure that the financial statements comply with the Charities Act 2011 and the Charity (Accounts and Reports) Regulations 2008. The trustees are also responsible for safeguarding the assets of the charity and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

POSITIVE YOUTH FOR THE COMMUNITY

INDEPENDENT EXAMINERS REPORT

YEAR ENDED 31 MARCH 2023

I report on the accounts of the charity for the year ended 31 March 2023 set out on pages 7 to 10.

Respective Responsibilities of Trustees and Independent Examiner

The charity's trustees are responsible for the preparation of the accounts. The charity's trustees consider that an audit is not required for this year under section 144 of the Charities Act 2011 ("the Act") and that an independent examination is needed.

It is my responsibility to:

- examine the accounts under section 145 of the Act;
- to follow the procedures laid down in the general directions given by the Charity Commission (under Section 145(5)(b) of the Charities Act); and
- state whether particular matters have come to my attention.

Basis of Independent Examiner's Statement

My examination was carried out in accordance with the general directions given by the Charity Commission. An examination includes a review of the accounting records kept by the charity and a comparison of the accounts presented with those records. It also includes consideration of any unusual items or disclosures in the accounts, and seeking explanations from the trustees concerning any such matters. The procedures undertaken do not provide all the evidence that would be required in an audit, and consequently no opinion is given as to whether the accounts present a 'true and fair' view and the report is limited to those matters set out in the statement below.

Independent Examiner's Statement

In connection with my examination, no matter has come to my attention:

- a) which gives me reasonable cause to believe that, in any material respect, the requirements:
- to keep accounting records in accordance with Section 130 of the Charities Act; and
 - to prepare accounts which accord with the accounting records and comply with the accounting requirements of the Charities Act have not been met;
- or
- b) to which, in my opinion, attention should be drawn in order to enable a proper understanding of the accounts to be reached.

Js&Co Accountant Ltd
26 Theydon Road
London
E5 9NA

12 January 2024

POSITIVE YOUTH FOR THE COMMUNITY
STATEMENT OF FINANCIAL ACTIVITIES
FOR THE YEAR ENDED 31 MARCH 2023

	Notes	2023 Unrestricted funds £	2023 Total Funds £	2022 Total Funds £
INCOMING RESOURCES				
Incoming resources from generated funds				
Donations and Grants	3	143,580	143,580	95,686
Total Incoming resources		143,580	143,580	95,686
RESOURCES EXPENDED				
Direct charitable activities	4	143,380	143,380	99,270
Other	5	6,047	6,047	4,932
Total resources expended		149,427	149,427	104,202
NET INCOMING/(OUTGOING) RESOURCES		-5,847	-5,847	-8,516
RECONCILIATION OF FUNDS				
Total funds brought forward		-3,038	-3,038	5,478
TOTAL FUNDS CARRIED FORWARD		-8,885	-8,885	-3,038

POSITIVE YOUTH FOR THE COMMUNITY
NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2023

	Notes	£	2023 £	£	2022 £
FIXED ASSETS:					
Fixtures & Fittings	6	2,938			
CURRENT ASSETS:					
Cash at bank and in hand		75		3,333	
		<u>75</u>		<u>3,333</u>	
CREDITORS: amounts falling due within one year					
	7	<u>-8,960</u>		<u>-6,371</u>	
Net Current assets/(liabilities)			<u>-</u> <u>8,885</u>		<u>-3,038</u>
NET CURRENT ASSETS:			<u>-</u> <u>8,885</u>		<u>-3,038</u>
FUNDS					
	8				
Unrestricted funds			<u>-</u> <u>8,885</u>		<u>-3,038</u>
TOTAL FUNDS			<u>-</u> <u>8,885</u>		<u>-3,038</u>

Approved by the board of Trustees on: 12 January 2024
And signed on their behalf by:

.....
Trustee

POSITIVE YOUTH FOR THE COMMUNITY

NOTES TO THE FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 MARCH 2023

1 ACCOUNTING POLICIES

Accounting convention

These accounts have been prepared in accordance with the historical cost convention and in accordance with the Financial Reporting Standard for Smaller Entities (FRSSE) (effective January 2015). In preparing the accounts, the charity follows best practice as laid down in the Statement of Recommended Practice "Accounting and Reporting by Charities" (SORP) issued in March 2005. Where there is a conflict between the FRSSE and the SORP, the SORP has been adopted in accordance with paragraph 419ff of the SORP.

Incoming resources

All incoming resources are included in the statement of financial activities when the charity is entitled to the income and the amount can be quantified with reasonable accuracy.

Resources expended

Expenditure is accounted for on 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

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.

2 TRUSTEES REMUNERATION AND BENEFITS

No trustee received remuneration, allowance for or reimbursement of expenses.

3 INCOMING RESOURCES FROM GENERATED FUNDS

	Unrestricted Funds	Total Funds 2023	Total Funds 2022
	£	£	£
Donations and Grants	143,580	143,580	95,686
	<u>143,580</u>	<u>143,580</u>	<u>95,686</u>

4 COSTS OF DIRECT CHARITABLE ACTIVITIES

	Unrestricted Funds	Total Funds 2023	Total Funds 2022
	£	£	£
Grants	42,550	42,550	27,968
Rent	9,850	9,850	3,335
Wages	90,980	90,980	67,967
	<u>143,380</u>	<u>143,380</u>	<u>99,270</u>

Average number of employees, during the year was: 20 (2022: 12)

	Unrestricted Funds	Total Funds 2023	Total Funds 2022
5 OTHER			
Bank charges	72	72	96
Accountancy fee	624	624	570

POSITIVE YOUTH FOR THE COMMUNITY

NOTES TO THE FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 MARCH 2023

Professional fees	315	315	71
Repairs & Maintenance	875	875	560
Travel	3,427	3,427	1,000
Depreciation	734	734	0
	<u>6,047</u>	<u>6,047</u>	<u>2,297</u>

6 FIXED ASSETS

	Fixture & Fittings	Totals
	£	£
COST:		
At 1 April 2022	0	0
Additions	3,672	3,672
At 31 March 2023	<u>3,672</u>	<u>3,672</u>
DEPRECIATION:		
At 1 April 2022	0	0
Charge for year	734	734
At 31 March 2023	<u>734</u>	<u>734</u>
NET BOOK VALUE:		
At 31 March 2023	<u>2,938</u>	<u>2,938</u>
At 31 March 2022	<u>0</u>	<u>0</u>

Tangible fixed assets are measured at cost less accumulated depreciation and any accumulated impairment losses. Depreciation is provided at rates calculated to write off the cost of the fixed assets

less their estimated residual value, over their expected useful lives on the following bases:

Fixtures & Fittings 15% reducing balance

7 CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2023	2022
	£	£
Accruals	624	570
Other Creditors	8,336	5,801
	<u>8,960</u>	<u>6,371</u>

8 MOVEMENTS IN FUNDS

	At 1.4.2022	Net movement in funds	At 31.03.23
	£	£	£
Unrestricted funds			
General fund	-3,038	-5,847	-8,885
TOTAL FUNDS	<u>-3,038</u>	<u>-5,847</u>	<u>-8,885</u>

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

	Incoming resources	Resources expended	Movement in funds
	£	£	£
Unrestricted funds			
General fund	143,580	149,427	-5,847
TOTAL FUNDS	<u>143,580</u>	<u>149,427</u>	<u>-5,847</u>

POSITIVE YOUTH FOR THE COMMUNITY

NOTES TO THE FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 MARCH 2023

9 TAXATION

Positive youth for the community is a registered charity and therefore is not liable to income tax or corporation tax on income derived from its charitable activities, as it falls within the various exemptions available to registered charities.

POSITIVE YOUTH FOR THE COMMUNITY

England & Wales - Charity number 1122881

Accounts

Charity Number 1122881

POSITIVE YOUTH FOR THE COMMUNITY

FINANCIAL STATEMENTS

31 MARCH 2022

**POSITIVE YOUTH FOR THE COMMUNITY
FINANCIAL STATEMENTS**

YEAR ENDED 31 MARCH 2022

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POSITIVE YOUTH FOR THE COMMUNITY

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Charity number 1122881

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E5 9NA

Bankers CAF Bank

POSITIVE YOUTH FOR THE COMMUNITY

TRUSTEES ANNUAL REPORT

YEAR ENDED 31 MARCH 2022

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REFERENCE AND ADMINISTRATIVE DETAILS

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THE TRUSTEES

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A Y Lemberger
I Admoni

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The trustees are volunteers and details of any related party transactions are disclosed as applicable in the notes to the accounts.

STRUCTURE, GOVERNANCE AND MANAGEMENT

Positive Youth for the Community was registered with the charity commission on the 19 February 2008 under charity number 1122881.

Recruitment and appointment of new trustees would be in line with the Trust Deed and with the consent of the trustees. The criteria set for the suitable candidate would be someone who is sensitive to the needs and demands of the organisation.

Risk review

The Trustees have assessed the major risks to which the charity is exposed, in particular those related to the operations and finances of the Trust, and are satisfied that systems are in place to manage our exposure to the major risks.

OBJECTIVES AND ACTIVITIES

The main **objectives and activities** of Refreshing Minds is:

- a) To provide education and further training for the youth
- b) To provide a culturally safe environment for youth to play and enjoy in.
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- d) To provide vocational skills as an outlet for negative and pent up emotions allowing for a safer and more contented community.
- e) The prevention or relief of poverty

POSITIVE YOUTH FOR THE COMMUNITY

TRUSTEES ANNUAL REPORT

YEAR ENDED 31 MARCH 2022

.Public benefit

The trustees confirm that they have referred to the guidance contained in the Charity Commission's general guidance on public benefit .

ACHIEVEMENTS AND PERFORMANCE

The trustees are satisfied with the charities performance for its 1st year being active.

FUTURE PLANS

The charity hopes to expand its activities.

Reserves policy

The Unrestricted Fund represents the unrestricted funds arising from past operating results
The Trustees are satisfied that the balance of the Fund is an acceptable level of reserves given the nature of revenue receipts against the expenses payable.

Signed on behalf of the trustees

Trustee

Basement Flat
10
Clapton Terrace
London E5 9BW

17th January 2022

POSITIVE YOUTH FOR THE COMMUNITY

STATEMENT OF TRUSTEES RESPONSIBILITIES

YEAR ENDED 31 MARCH 2022

The charity's trustees are responsible for preparing the Trustees Annual Report and the financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

The law applicable to charities in England and Wales requires the trustees to prepare financial statements for each financial year which give a true and fair view of the state of affairs of the charity and of the incoming resources and application of resources of the charity for that period. In preparing these financial statements, the trustees are required to:

- select suitable accounting policies and then apply them consistently;
- observe the methods and principles in the Charities SORP;
- make judgements and estimates that are reasonable and prudent;
- state whether applicable accounting standards have been followed, subject to any material departures disclosed and explained in the financial statements;
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charity will continue in operation.

The trustees are responsible for keeping proper accounting records that disclose with reasonable accuracy at any time the financial position of the charity and enable them to ensure that the financial statements comply with the Charities Act 2011 and the Charity (Accounts and Reports) Regulations 2008. The trustees are also responsible for safeguarding the assets of the charity and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

POSITIVE YOUTH FOR THE COMMUNITY

INDEPENDENT EXAMINERS REPORT

YEAR ENDED 31 MARCH 2022

I report on the accounts of the charity for the year ended 31 March 2022 set out on pages 7 to 10.

Respective Responsibilities of Trustees and Independent Examiner

The charity's trustees are responsible for the preparation of the accounts. The charity's trustees consider that an audit is not required for this year under section 144 of the Charities Act 2011 ("the Act") and that an independent examination is needed.

It is my responsibility to:

- examine the accounts under section 145 of the Act;
- to follow the procedures laid down in the general directions given by the Charity Commission (under Section 145(5)(b) of the Charities Act); and
- state whether particular matters have come to my attention.

Basis of Independent Examiner's Statement

My examination was carried out in accordance with the general directions given by the Charity Commission. An examination includes a review of the accounting records kept by the charity and a comparison of the accounts presented with those records. It also includes consideration of any unusual items or disclosures in the accounts, and seeking explanations from the trustees concerning any such matters. The procedures undertaken do not provide all the evidence that would be required in an audit, and consequently no opinion is given as to whether the accounts present a 'true and fair' view and the report is limited to those matters set out in the statement below.

Independent Examiner's Statement

In connection with my examination, no matter has come to my attention:

- a) which gives me reasonable cause to believe that, in any material respect, the requirements:
- to keep accounting records in accordance with Section 130 of the Charities Act; and
 - to prepare accounts which accord with the accounting records and comply with the accounting requirements of the Charities Act have not been met;
- or
- b) to which, in my opinion, attention should be drawn in order to enable a proper understanding of the accounts to be reached.

Js&Co Accountant Ltd
26 Theydon Road
London
E5 9NA

17th January 2022

POSITIVE YOUTH FOR THE COMMUNITY
STATEMENT OF FINANCIAL ACTIVITIES
FOR THE YEAR ENDED 31 MARCH 2022

	Notes	2022 Unrestricted funds £	2022 Total Funds £	2021 Total Funds £
INCOMING RESOURCES				
Incoming resources from generated funds				
Donations and Grants	3	95,686	95,686	36,251
Total Incoming resources		95,686	95,686	36,251
RESOURCES EXPENDED				
Direct charitable activities	4	99,270	99,270	30,259
Other	5	4,932	4,932	514
Total resources expended		104,202	104,202	30,773
NET INCOMING/(OUTGOING) RESOURCES		-8,516	-8,516	5,478
RECONCILIATION OF FUNDS				
Total funds brought forward		5,478	5,478	0
TOTAL FUNDS CARRIED FORWARD		-3,038	-3,038	5,478

POSITIVE YOUTH FOR THE COMMUNITY

BALANCE SHEET

FOR THE YEAR ENDED 31 MARCH 2022

	Notes	£	2022 £	£	2021 £
CURRENT ASSETS:					
Cash at bank and in hand		<u>3,333</u>		<u>5,982</u>	
		3,333		5,982	
CREDITORS: amounts falling due within one year					
	7	<u>-6,371</u>		<u>-504</u>	
Net Current assets/(liabilities)			<u>-3,038</u>		<u>5,478</u>
NET CURRENT ASSETS:					
			<u>-3,038</u>		<u>5,478</u>
FUNDS					
Unrestricted funds	8		<u>-3,038</u>		<u>5,478</u>
TOTAL FUNDS			<u>-3,038</u>		<u>5,478</u>

Approved by the board of Trustees on:
And signed on their behalf by:

26 January 2023

.....
Trustee

POSITIVE YOUTH FOR THE COMMUNITY

NOTES TO THE FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 MARCH 2022

1 ACCOUNTING POLICIES

Accounting convention

These accounts have been prepared in accordance with the historical cost convention and in accordance with the Financial Reporting Standard for Smaller Entities (FRSSE) (effective January 2015). In preparing the accounts, the charity follows best practice as laid down in the Statement of Recommended Practice "Accounting and Reporting by Charities" (SORP) issued in March 2005. Where there is a conflict between the FRSSE and the SORP, the SORP has been adopted in accordance with paragraph 419ff of the SORP.

Incoming resources

All incoming resources are included in the statement of financial activities when the charity is entitled to the income and the amount can be quantified with reasonable accuracy.

Resources expended

Expenditure is accounted for on 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

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.

2 TRUSTEES REMUNERATION AND BENEFITS

No trustee received remuneration, allowance for or reimbursement of expenses.

3 INCOMING RESOURCES FROM GENERATED FUNDS

	Unrestricted Funds £	Total Funds 2022 £	Total Funds 2021 £
Donations and Grants	95,686	95,686	36,251
	<u>95,686</u>	<u>95,686</u>	<u>36,251</u>

5 COSTS OF DIRECT CHARITABLE ACTIVITIES

	Unrestricted Funds £	Total Funds 2021 £	Total Funds 2021 £
Grants	27,968	27,968	0
Rent	3,335	3,335	0
Wages	67,967	67,967	30,259
	<u>99,270</u>	<u>99,270</u>	<u>30,259</u>

POSITIVE YOUTH FOR THE COMMUNITY

NOTES TO THE FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 MARCH 2022

	Unrestricted Funds	Total Funds 2022	Total Funds 2021
5 OTHER			
Bank charges	96	96	8
Accountancy fee	570	570	504
Professional fees	71	71	0
Repairs & Maintenance	560	560	0
Office expenses	2,635	2,635	0
Travel	1,000	1,000	0
Sundries	0	0	2
	4,932	4,932	514

6 CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2022 £	2021 £
Accruals	570	504
Other Creditors	5,801	0
	6,371	504

7 MOVEMENTS IN FUNDS

	At 1.4.2021 £	Net movement in funds £	At 31.03.22 £
Unrestricted funds			
General fund	5,478	-8,516	-3,038
TOTAL FUNDS	5,478	-8,516	-3,038

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

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	95,686	104,202	-8,516
TOTAL FUNDS	95,686	104,202	-8,516

8 TAXATION

Positive youth for the community is a registered charity and therefore is not liable to income tax or corporation tax on income derived from its charitable activities, as it falls within the various exemptions available to registered charities.

POSITIVE YOUTH FOR THE COMMUNITY

England & Wales - Charity number 1122881

Accounts

Charity Number 1122881

POSITIVE YOUTH FOR THE COMMUNITY

FINANCIAL STATEMENTS

31 MARCH 2021

**POSITIVE YOUTH FOR THE COMMUNITY
FINANCIAL STATEMENTS**

YEAR ENDED 31 MARCH 2021

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POSITIVE YOUTH FOR THE COMMUNITY

TRUSTEES AND PROFESSIONAL ADVISERS

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Charity number 1122881

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Bankers CAF Bank

POSITIVE YOUTH FOR THE COMMUNITY

TRUSTEES ANNUAL REPORT

YEAR ENDED 31 MARCH 2021

The trustees have pleasure in presenting their report and the unaudited financial statements of the charity for the year ended 31 March 2021.

REFERENCE AND ADMINISTRATIVE DETAILS

Reference and administrative details are shown in the schedule of trustees and professional advisors on page 1 of the financial statements.

THE TRUSTEES

The trustees who served the company during the period were as follows:

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STRUCTURE, GOVERNANCE AND MANAGEMENT

Positive Youth for the Community was registered with the charity commission on the 19 February 2008 under charity number 1122881.

Recruitment and appointment of new trustees would be in line with the Trust Deed and with the consent of the trustees. The criteria set for the suitable candidate would be someone who is sensitive to the needs and demands of the organisation.

Risk review

The Trustees have assessed the major risks to which the charity is exposed, in particular those related to the operations and finances of the Trust, and are satisfied that systems are in place to manage our exposure to the major risks.

OBJECTIVES AND ACTIVITIES

The main **objectives and activities** of Refreshing Minds is:

- a) To provide education and further training for the youth
- b) To provide a culturally safe environment for youth to play and enjoy in.
- c) To build upon the skills of the young, allowing for them to have greater, more lucrative opportunities for high achieving professional career roles.
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- e) The prevention or relief of poverty

POSITIVE YOUTH FOR THE COMMUNITY

TRUSTEES ANNUAL REPORT

YEAR ENDED 31 MARCH 2021

.Public benefit

The trustees confirm that they have referred to the guidance contained in the Charity Commission's general guidance on public benefit .

ACHIEVEMENTS AND PERFORMANCE

The trustees are satisfied with the charities performance for its 1st year being active.

FUTURE PLANS

The charity hopes to expand its activities.

Reserves policy

The Unrestricted Fund represents the unrestricted funds arising from past operating results
The Trustees are satisfied that the balance of the Fund is an acceptable level of reserves given the nature of revenue receipts against the expenses payable.

Signed on behalf of the trustees

Trustee

Basement Flat
10
Clapton Terrace
London E5 9BW

28th January 2022

POSITIVE YOUTH FOR THE COMMUNITY

STATEMENT OF TRUSTEES RESPONSIBILITIES

YEAR ENDED 31 MARCH 2021

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- state whether applicable accounting standards have been followed, subject to any material departures disclosed and explained in the financial statements;
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charity will continue in operation.

The trustees are responsible for keeping proper accounting records that disclose with reasonable accuracy at any time the financial position of the charity and enable them to ensure that the financial statements comply with the Charities Act 2011 and the Charity (Accounts and Reports) Regulations 2008. The trustees are also responsible for safeguarding the assets of the charity and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

POSITIVE YOUTH FOR THE COMMUNITY

INDEPENDENT EXAMINERS REPORT

YEAR ENDED 31 MARCH 2021

I report on the accounts of the charity for the year ended 31 March 2021 set out on pages 7 to 10.

Respective Responsibilities of Trustees and Independent Examiner

The charity's trustees are responsible for the preparation of the accounts. The charity's trustees consider that an audit is not required for this year under section 144 of the Charities Act 2011 ("the Act") and that an independent examination is needed.

It is my responsibility to:

- examine the accounts under section 145 of the Act;
- to follow the procedures laid down in the general directions given by the Charity Commission (under Section 145(5)(b) of the Charities Act); and
- state whether particular matters have come to my attention.

Basis of Independent Examiner's Statement

My examination was carried out in accordance with the general directions given by the Charity Commission. An examination includes a review of the accounting records kept by the charity and a comparison of the accounts presented with those records. It also includes consideration of any unusual items or disclosures in the accounts, and seeking explanations from the trustees concerning any such matters. The procedures undertaken do not provide all the evidence that would be required in an audit, and consequently no opinion is given as to whether the accounts present a 'true and fair' view and the report is limited to those matters set out in the statement below.

Independent Examiner's Statement

In connection with my examination, no matter has come to my attention:

- a) which gives me reasonable cause to believe that, in any material respect, the requirements:
- to keep accounting records in accordance with Section 130 of the Charities Act; and
 - to prepare accounts which accord with the accounting records and comply with the accounting requirements of the Charities Act have not been met;
- or
- b) to which, in my opinion, attention should be drawn in order to enable a proper understanding of the accounts to be reached.

Js&Co Accountant Ltd
26 Theydon Road
London
E5 9NA

28th January 2022

POSITIVE YOUTH FOR THE COMMUNITY
STATEMENT OF FINANCIAL ACTIVITIES
FOR THE YEAR ENDED 31 MARCH 2021

	Notes	2021 Unrestricted funds £	2021 Total Funds £
INCOMING RESOURCES			
Incoming resources from generated funds			
Donations and Grants	3	36,251	36,251
		<hr/>	<hr/>
Total Incoming resources		36,251	36,251
RESOURCES EXPENDED			
Direct charitable activities	4	30,259	30,259
Other	5	514	514
		<hr/>	<hr/>
Total resources expended		30,773	30,773
NET INCOMING/(OUTGOING) RESOURCES		5,478	5,478
RECONCILIATION OF FUNDS			
Total funds brought forward		0	0
		<hr/>	<hr/>
TOTAL FUNDS CARRIED FORWARD		<u>5,478</u>	<u>5,478</u>

POSITIVE YOUTH FOR THE COMMUNITY

BALANCE SHEET

FOR THE YEAR ENDED 31 MARCH 2021

	Notes	£	2021 £
CURRENT ASSETS:			
Cash at bank and in hand		<u>5,982</u>	
		5,982	
CREDITORS: amounts falling due within one year	6	<u>-504</u>	
Net Current assets/(liabilities)			<u>5,478</u>
NET CURRENT ASSETS:			<u>5,478</u>
FUNDS	7		
Unrestricted funds			<u>5,478</u>
TOTAL FUNDS			<u>5,478</u>

Approved by the board of Trustees on:
And signed on their behalf by:

28 January 2022

.....
Trustee

POSITIVE YOUTH FOR THE COMMUNITY

NOTES TO THE FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 MARCH 2021

1 ACCOUNTING POLICIES

Accounting convention

These accounts have been prepared in accordance with the historical cost convention and in accordance with the Financial Reporting Standard for Smaller Entities (FRSSE) (effective January 2015). In preparing the accounts, the charity follows best practice as laid down in the Statement of Recommended Practice "Accounting and Reporting by Charities" (SORP) issued in March 2005. Where there is a conflict between the FRSSE and the SORP, the SORP has been adopted in accordance with paragraph 419ff of the SORP.

Incoming resources

All incoming resources are included in the statement of financial activities when the charity is entitled to the income and the amount can be quantified with reasonable accuracy.

Resources expended

Expenditure is accounted for on 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

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.

2 TRUSTEES REMUNERATION AND BENEFITS

No trustee received remuneration, allowance for or reimbursement of expenses.

3 INCOMING RESOURCES FROM GENERATED FUNDS

	Unrestricted Funds £	Total Funds 2021 £
Donations and Grants	36,251	36,251
	<u>36,251</u>	<u>36,251</u>

4 COSTS OF DIRECT CHARITABLE ACTIVITIES

	Unrestricted Funds £	Total Funds 2021 £
Wages	30,259	30,259
	<u>30,259</u>	<u>30,259</u>

POSITIVE YOUTH FOR THE COMMUNITY

NOTES TO THE FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 MARCH 2021

	Unrestricted Funds	Total Funds 2021
5 OTHER		
Bank charges	8	8
Accountancy fee	504	504
Sundries	2	2
	<u>514</u>	<u>514</u>

**6 CREDITORS: AMOUNTS FALLING
DUE WITHIN ONE YEAR**

	2021 £
Accruals	<u>504</u>
	<u>504</u>

7 MOVEMENTS IN FUNDS

	At 1.4.2020 £	Net movement in funds £	At 31.03.21 £
Unrestricted funds			
General fund	<u>0</u>	<u>5,478</u>	<u>5,478</u>
TOTAL FUNDS	<u>0</u>	<u>5,478</u>	<u>5,478</u>

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

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	<u>36,251</u>	<u>30,773</u>	<u>5,478</u>
TOTAL FUNDS	<u>36,251</u>	<u>30,773</u>	<u>5,478</u>

8 TAXATION

Positive youth for the community is a registered charity and therefore is not liable to income tax or corporation tax on income derived from its charitable activities, as it falls within the various exemptions available to registered charities.