BRAINTREE YOUTH PROJECT CHARITY

England & Wales · Charity number 1139014

Details

Status	Registered
Legal form	Charitable company
Company number	07437568
Registered	2010-11-15
Register	View on the Charity Commission register

Contact

Address	2 St Michaels Road Braintree Essex CM7 1EX
Phone	01376323764
Email	contact@braintreeyouth.org.uk
Website	www.braintreeyouth.org.uk

Activities

Objects: 4. THE CHARITY'S OBJECTS (OBJECTS) ARE SPECIFICALLY RESTRICTED TO THE FOLLOWING: TO ADVANCE IN LIFE AND HELP YOUNG PEOPLE THROUGH:(A) THE PROVISION OF RECREATIONAL AND LEISURE TIME ACTIVITIES PROVIDED IN THE INTEREST OF SOCIAL WELFARE, DESIGNED TO IMPROVE THEIR CONDITIONS OF LIFE;(B) PROVIDING SUPPORT AND ACTIVITIES WHICH DEVELOP THEIR SKILLS, CAPACITIES AND CAPABILITIES TO ENABLE THEM TO PARTICIPATE IN SOCIETY AS MATURE AND RESPONSIBLE INDIVIDUALS.

Activities: BYPC seeks to improve the life chances of the young people of Braintree (aged between 11 and 18), through the provision of a youth club. This youth club forms the basis for the provision of services (provided by trusted partners) to meet the needs of the young people in areas such as substance abuse, health and welfare, education, employment, relationships and so forth.

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Classification

- **How:** Provides Buildings/facilities/open Space, Provides Services, Provides Advocacy/advice/information
- **What:** General Charitable Purposes, Education/training, The Advancement Of Health Or Saving Of Lives, Amateur Sport, Recreation
- **Who:** Children/young People, Other Charities Or Voluntary Bodies, Other Defined Groups, The General Public/mankind

Geography

- **Area of benefit:** UNDEFINED. IN PRACTICE, LOCAL
- Essex

Finances

Period end	Income	Expenditure	Assets	Employees
2025-10-31	£94,749	£84,611	-	-
2024-10-31	£70,124	£72,323	-	-
2023-10-31	£63,973	£72,130	-	-
2022-10-31	£67,222	£68,713	-	-
2021-10-31	£62,402	£61,966	-	-
2020-10-31	£79,679	£53,797	-	-

Trustees

Name	Role	Appointed
Binny Jaichander Kumar		2024-09-01
Carole Elizabeth Hughes		2025-05-13
DAVID JOHN HUXTER		2015-03-10
Graham Goodchild		2024-03-24
Kirsty Huxter		2024-12-02

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BRAINTREE YOUTH PROJECT CHARITY

England & Wales - Charity number 1139014

Accounts

BYPC

Braintree Youth Project Charity

ANNUAL REPORT

2026

Chairman's Report

The last year for Braintree Youth Project Charity has been full of activities. We have a great team on the Board who meet regularly to support our staff, who do a wonderful job with the young people we serve.

There are a small group of volunteers who help at sessions, go on trips and residentials to ensure that the young people are safe and have a good time. We would love to increase this number, if you feel able to help once a month we would love to hear from you!

We have regular sessions on site each week, most recently these have been on a Monday, Wednesday and Friday evenings along with the day time Wednesday Home Education group.

We have had trips to Layer Marney Towers (Night Exercises), the theatre (Christmas Pantomime), Ice Skating, Bowling, Mersea, Wales, Stubbers and Danbury Outdoors to name a few.
These trips were all grant funded, so cost is not a barrier to participation.

I would like to take this opportunity to thank everyone involved with BYPC over the last year to ensure that the sessions, trips and residentials that we run have all gone ahead and those who have attended have all enjoyed them.

God Bless,

David Huxter

Chairman

Centre Manager's Report

This year at the Braintree Youth Project Charity (BYPC) has been one of both exciting developments and challenges. We have continued to adapt and grow, ensuring our sessions meet the diverse needs of our young people while maintaining a safe, welcoming, and supportive environment.

Mondays: We launched a new session for 11–14 year-olds, recognising that younger youth benefit from tailored support and activities distinct from older groups. To complement this, we plan to introduce an older youth slot, providing balance and opportunities for all age groups.

Wednesdays: Our sessions currently run from 5–7pm, combining our youth club with a Debate Club. This gives young people the chance to express themselves in a safe, structured environment. On certain blocks of Wednesdays through the year, we partner with the Outreach Community Project to deliver boxing sessions, helping young people develop skills, confidence, and the opportunity to engage in a structured program.

Wednesdays (afternoon): Our parent-led home education session continues from 12–2pm, providing a supportive space for families engaged in home education.

As Centre Manager, my role involves overseeing day-to-day administration, financial responsibilities, and property management. Ensuring compliance with legal requirements as both a registered charity and a company is paramount. I work to uphold best practices in all areas, from supporting our dedicated volunteers to promoting BYPC's mission throughout Braintree and the surrounding areas.

It has been a pleasure working alongside Lucy and Arinze, our committed youth workers. We are currently recruiting an additional youth worker to strengthen our team and expand opportunities for young people in our community.

As we move forward, BYPC remains committed to finding new ways to reach, support, and inspire more young people. We are immensely grateful to everyone who continues to support us through your time, financial contributions, prayers, encouragement, and dedication. Together, we will continue to make a positive impact on the lives of young people in our community.

Eutecia Jegede

Centre Manager

Youth Worker's Report

It has been a fun and busy year at BYPC. Over the past year we have introduced several new and exciting sessions, alongside continuing our regular activities for young people.

Our Monday evening sessions are for young people aged 11–14. These sessions are more structured and are designed to help younger members feel welcome and comfortable as they get to know the staff and volunteers at BYPC. The aim is to help them build confidence, find their feet, and feel less intimidated by older young people. This also supports them in joining our other sessions, trips, and residential activities.

On Wednesdays, we run two sessions in the afternoon: Home Education (Home Ed) and Time for Me.

The Home Ed session is for young people who are home educated. It provides an opportunity for them to socialise, learn new skills, and meet new friends in a supportive environment.

Time for Me is a more individual support session for young people who need someone to talk to. Several of our young people are currently going through very difficult times. This session allows them to come in, have a snack, and talk in a safe, supportive, and non-judgemental environment where they can share their thoughts and feelings. Some of the young people we support are experiencing court proceedings, involvement with the care system, frequent placement moves, or challenges with education and employment. Many are trying very hard to re-engage with education or move into work, and this is where we provide encouragement, guidance, and support.

Our Friday sessions run as a drop-in, which offers a more relaxed environment. This is a safe space for young people to come along, be themselves, have fun, and make new friends. Activities are youth-led wherever possible. We provide sports equipment, games, arts and crafts, music, and occasional disco nights. We also organise themed evenings, which are always very popular.

During the year we were also able to run a 12-week boxing programme with a professional boxing coach. The young people engaged very well with this programme, and we are hoping to run another 12-week course in the near future.

In 2026, we have three residential trips booked for our young people. The first residential took place in February, where we took 15 young people to Stubbers Adventure Centre. This trip was excellent for team building and gave young people the opportunity to experience a variety of activities, including bell boating, caving, and team challenges.

Our second residential will take place at Thriftwood at the beginning of July. We will be staying in pods and participating in activities ranging from water-based activities to the Leap of Faith.

Our final residential will be to Bradwell, where activities will mainly be water-based, including crabbing and Pico sailing, alongside some dry activities such as high ropes.

We have also organised several day trips for young people. So far this year we have taken groups ice skating and bowling. We also have a shooting activity day planned for May, and we are exploring additional trips such as a water activity day, night exercise activities, and more.

We were fortunate to secure funding to support young people with food parcels, helping families who may be struggling. Through this grant we have supported 20 young people, and we still have parcels available for those who may need them.

At Christmas, we were also able to provide a gift for every young person who attends BYPC. This was a small way of showing them how much they are valued and reminding them that they are supported and cared for within our community.

Overall, it has been a positive and rewarding year. We are proud of the resilience shown by the young people we support and look forward to continuing to provide opportunities, guidance, and a safe space for them in the coming year.

Lucy O'Dell and Arinze Ogbu

Youth Workers

Safeguarding Report

This year, BYPC has remained very active. As part of our annual practice, we have reviewed our Safeguarding policies and procedures, which are closely linked to our Behaviour Management policies and procedures.

We continue to subscribe to Thirtyone eight, a Christian organisation inspired “to speak out on behalf of the voiceless and for the rights of all who are vulnerable” (Proverbs 31:8).

Safeguarding remains a top priority for both young people and adults at BYPC, and we will continue to maintain a strong and visible commitment in this area. Our aim is to ensure that safeguarding procedures are clear, robust, and accessible to all staff, volunteers, and young people.

This year, both Lucy O’Dell and David Huxter completed their Designated Safeguarding Lead (DSL) training, delivered by Thirtyone eight. All other staff and volunteers received their annual safeguarding training, delivered by Essex Youth Services.

Several meetings have taken place with relevant professionals to address safeguarding concerns raised by young people and youth workers. We continue to work alongside young people who are involved with external services, attending Child in Need (CIN) and Child Protection (CP) meetings to provide support where needed.

DBS applications have been processed and will continue to be monitored to ensure that all individuals working with our young people have up-to-date Disclosure and Barring Service checks.

Lucy O’Dell and David Huxter

Designated Safeguarding leads

Finance Report

Our finances remain healthy, due to the amazing work of fundraiser Graham Goodchild, who secured substantial grants this year. We are in year two of a three-year grant from the Lottery Community Fund for staff salaries, and will be working on future sources of funding for these posts. The surplus shown in the accounts is due to an underspend of this grant, as there were some months when we did not have a full complement of staff. We hope, therefore, to extend the life of this grant until it is spent.

We were upgraded during the year to a higher level of the Jack Petchey Awards scheme for young people, so have been able to offer even more opportunities for trips and activities.

There have been a number of repairs and improvements needed to the building this year, as wear and tear took its toll. We've been able to cover these costs from giving and from grants.

As the cost of living rises, it has made a slight, but noticeable, effect on the number of people who give to us monthly by standing order. This, alongside giving from churches, represents our core support, and we'd like to encourage anyone who has the capacity to donate to us with a set amount to do so, as this helps us to budget effectively.

Kirsty Huxter

Finance Director

Fundraising Report – 2024-2025

Fundraising during the year was very successful as we targeted certain sources for specific projects rather than a scattergun approach.

Many of our previous providers generously supported us again with funds to meet designated projects with 48% success rate on applications, generating over £50,000.00 towards the full programme that we delivered. The Essex Fire & Rescue Service were so impressed with our “Time for Me” project they gave us 3-year commitment as well an Award for Services to Young People. We continue to reap the benefit of three-year funding from the National Lottery towards staff salaries.

Details of supporters to whom we owe a great depth of gratitude are shown below. We have also received, in the current financial year, donations from Bocking Alliance Bowls Club and Braintree Carnival, and we are immensely grateful for their support.

Meanwhile we expect to continue in 2026 with approaches to specific sources as and when project or programmes are put in place.

Grants between 1 November 2024-31st October 2025

Restricted Grants

Lottery Community Fund	£48,927.00
Jack Petchey Foundation	£2,100.00
Essex Council for Voluntary Services	£500.00
Essex Community Foundation	£7,000.00
Walter Farthing Trust	£5,300.00
Essex Youth Trust	£3,000.00
Braintree District Council	£960.00
Essex County Council Locality Fund	£850.00

Unrestricted Grants

The Tudwick Foundation	£1,500.00
Garfield Weston Foundation	£10,000.00
CSS Trust	£2,500.00
Angela Gallagher Trust	£1,000.00
Fowler Smith & Jones Trust	£1,500.00

Graham Goodchild

Fund-Raising Officer

Support Us Financially

Ways you can support us financially:

Monthly Standing Order
Setting up a monthly standing order helps us to plan our day to day finances. You can give any amount you want, but typically £5 or £10 a month is the norm. It is straightforward to set up from your bank account:

Sort Code: 40-52-40
Account Number: 00020531

If you are a taxpayer, we can claim an additional 25% of your gift from the Government. Contact the office for a Gift Aid form, or download it from our website.

Every gift makes a difference. Thank you!

Support Us as Volunteers

At Braintree Youth Project Charity, our volunteers play a vital role in helping us support and inspire young people in our community. Their time, skills, and dedication make a meaningful difference to the lives of those we work with, and we simply could not achieve our impact without them.

Volunteering with us means becoming part of a supportive and passionate team, committed to creating safe, engaging, and empowering spaces for young people. Our volunteers contribute in a variety of ways from assisting in youth sessions, supporting events, trips, and governance as board members.

We recognise that volunteering is a generous commitment, and we deeply value the time and energy our volunteers give.

We are always looking to welcome new volunteers who share our vision and want to make a positive difference. Whether you can offer a few hours or a more regular commitment, your contribution matters and will be valued.

Thank you for your support!

Registered in England Company No: 7437568
Registered with the Charity Commission No: 1139014
Registered address: 2 St Michael’s Road, Braintree, CM7 1EX
Telephone: 01376 323764
Email: contact@braintreeyouth.org.uk
Website: www.braintreeyouth.org.uk

Braintree Youth Project Charity

Charity No. 1139014

Company No. 07437568

Trustees' Report and Unaudited Accounts

31 October 2025

Braintree Youth Project Charity

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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 unaudited financial statements of the charity for the year ended 31 October 2025.

REFERENCE AND ADMINISTRATIVE DETAILS

Company No. 07437568

Charity No. 1139014

Registered Office

Fountain Cottages
2 St Michaels Road
Braintree
Essex
CM7 1EX

Directors and Trustees

The Directors of the charitable company are its Trustees for the purposes of charity law.
The following Directors and Trustees served during the year:

A.L. East (Resigned 5 November 2024)
G. Goodchild
C.E. Hughes
D.J. Huxter
K.R. Huxter
B.J. Kumar
P. Smith

Company Secretary

E. Jegede

Accountants

Quantic Accountancy Limited
1 Second Avenue
Bluebridge
Halstead
Essex
CO9 2SU

Bankers

CAF Bank Limited
25 Kings Hill Avenue
Kings Hill
West Maling
Kent
ME19 4JQ

Braintree Youth Project Charity

Trustees Annual Report

OBJECTIVES AND ACTIVITIES

The purpose of the charity is to improve the life chances of the young people of Braintree, through the provision of a youth club.

The youth club forms the basis for the provision of services to meet the needs of the young people in areas such as substance abuse, health, welfare, education, employment and relationships etc

ACHIEVEMENTS AND PERFORMANCE

The charity received grants and donations totalling £94,081 (2024: £68,440)

PLANS FOR FUTURE PERIODS

The trustees intend to continue its policy of providing services through the youth club to the young people of Braintree.

STRUCTURE, GOVERNANCE AND MANAGEMENT

The charity was incorporated on 11 November 2010 and is governed by the Memorandum and Articles of Association of the company, and constitutes a limited company, limited by guarantee, as defined by the Companies Act 2006.

The trustees have considered the risks faced by the charity and identified the major risks to which the charity is exposed.

They have reviewed those risks and satisfied themselves that there are controls in place to mitigate their potential effect.

New members of the board are identified by existing members to fill particular skills gaps and are given appropriate charity legislation guidance.

The Trustees are responsible for keeping proper accounting records that disclose with reasonable accuracy at any time the financial position of the charity and to enable them to ensure that the financial statements comply with the Companies Act 2006. The Trustees are also responsible for safeguarding the assets of the charity and hence taking reasonable steps for the prevention and detection of fraud and other irregularities.

The above report has been prepared in accordance with the provisions applicable to companies subject to the small companies regime as set out in Part 15 of the Companies Act 2006 and in accordance with the Charities SORP (FRS 102).

Signed on behalf of the board

D.J. Huxter
Trustee
14 April 2026

Braintree Youth Project Charity
Independent Examiners Report

Independent Examiner's Report to the trustees of Braintree Youth Project Charity

I report to the charity trustees on my examination of the financial statements of Braintree Youth Project Charity for the year ended 31 October 2025.

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 financial statements in accordance with the requirements of the Companies Act 2006 ('the 2006 Act.

Having satisfied myself that the financial statements of the Charity are not required to be audited under Part 16 of the 2006 Act and are eligible for independent examination, I report in respect of my examination of your charity's financial statements 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

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

- accounting records were not kept in accordance with section 386 of the 2006 Act ; or
- the financial statements do not accord with those records; or
- the financial statements do not comply with the accounting requirements under section 396 of the 2006 Act other than any requirement that the financial statements give a 'true and fair' view which is not a matter considered as part of an independent examination; or
- the financial statements 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 financial statements to be reached.

S J Foster FCCA
Quantic Accountancy Limited
1 Second Avenue
Bluebridge
Halstead
Essex
CO9 2SU
14 April 2026

Braintree Youth Project Charity
Statement of Financial Activities
for the year ended 31 October 2025

	Notes	Unrestricted funds 2025 £	Restricted funds 2025 £	Total funds 2025 £	Total funds 2024 £
Income and endowments from:					
Donations and legacies	4	27,332	66,837	94,169	68,440
Charitable activities	5	230	-	230	141
Investments	6	130	-	130	63
Other	7	220	-	220	1,480
Total		27,912	66,837	94,749	70,124
Expenditure on:					
Charitable activities	8	1,095	3,856	4,951	3,558
Other	9	27,164	52,496	79,660	68,765
Total		28,259	56,352	84,611	72,323
Net gains on investments		-	-	-	-
Net income/(expenditure)	10	(347)	10,485	10,138	(2,199)
Transfers between funds		-	-	-	-
Net income/(expenditure) before other gains/(losses)		(347)	10,485	10,138	(2,199)
Other gains and losses					
Net movement in funds		(347)	10,485	10,138	(2,199)
Reconciliation of funds:					
Total funds brought forward		4,186	53,214	57,400	59,599
Total funds carried forward		3,839	63,699	67,538	57,400

Braintree Youth Project Charity
Summary Income and Expenditure Account
for the year ended 31 October 2025

	2025 £	2024 £
Income	94,619	70,061
Interest and investment income	130	63
Gross income for the year	94,749	70,124
Expenditure	80,889	68,855
Depreciation and charges for impairment of fixed assets	3,722	3,468
Total expenditure for the year	84,611	72,323
Net income/(expenditure) before tax for the year	10,138	(2,199)
Net income /(expenditure)for the year	10,138	(2,199)

Braintree Youth Project Charity

Balance Sheet

at 31 October 2025

Company No. 07437568

	Notes	2025 £	2024 £
Fixed assets			
Tangible assets	12	15,093	15,004
		15,093	15,004
Current assets			
Debtors	13	4,605	5,626
Cash at bank and in hand		49,005	37,349
		53,610	42,975
Creditors: Amount falling due within one year	14	(1,165)	(579)
Net current assets		52,445	42,396
Total assets less current liabilities		67,538	57,400
Net assets excluding pension asset or liability		67,538	57,400
Total net assets		67,538	57,400
The funds of the charity			
Restricted funds	15		
Restricted income funds		63,699	53,214
		63,699	53,214
Unrestricted funds	15		
General funds		3,839	4,186
		3,839	4,186
Reserves	15		
Total funds		67,538	57,400

These accounts have been prepared in accordance with the special provisions of Part 15 of the Companies Act 2006 relating to small companies.

For the year ended 31 October 2025 the company was entitled to exemption under section 477 of the Companies Act 2006 relating to small companies.

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

The directors acknowledge their responsibilities for complying with the requirements of the Companies Act 2006 with respect to accounting records and the preparation of accounts.

Approved by the board on 14 April 2026

And signed on its behalf by:

G. Goodchild

Trustee

14 April 2026

Braintree Youth Project Charity
Notes to the Accounts

for the year ended 31 October 2025

1 Accounting policies

Basis of preparation

The financial statements have been prepared in accordance with 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 2015) - (Charities SORP (FRS 102)), the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) and the Companies Act 2006.

Change in basis of accounting or to previous accounts

There has been no change to the accounting policies (valuation rules and method of accounting) since last year and no changes have been made to accounts for previous years.

Fund accounting

Unrestricted funds	These are available for use at the discretion of the trustees in furtherance of the general objects of the charity.
Designated funds	These are unrestricted funds earmarked by the trustees for particular purposes.
Revaluation funds	These are unrestricted funds which include a revaluation reserve representing the restatement of investment assets at their market values.
Restricted funds	These are available for use subject to restrictions imposed by the donor or through terms of an appeal.

Income

Recognition of income	Income is included in the Statement of Financial Activities (SoFA) when the charity becomes entitled to, and virtually certain to receive, the income and the amount of the income can be measured with sufficient reliability.
Income with related expenditure	Where income has related expenditure the income and related expenditure is reported gross in the SoFA.
Donations and legacies	Voluntary income received by way of grants, donations and gifts is included in the the SoFA when receivable and only when the Charity has unconditional entitlement to the income.
Tax reclaims on donations and gifts	Income from tax reclaims is included in the SoFA at the same time as the gift/donation to which it relates.
Donated services and facilities	These are only included in income (with an equivalent amount in expenditure) where the benefit to the Charity is reasonably quantifiable, measurable and material.
Volunteer help	The value of any volunteer help received is not included in the accounts.
Investment income	This is included in the accounts when receivable.
Gains/(losses) on revaluation of fixed assets	This includes any gain or loss resulting from revaluing investments to market value at the end of the year.
Gains/(losses) on investment assets	This includes any gain or loss on the sale of investments.

Expenditure

Recognition of expenditure	Expenditure is recognised on an accruals basis. Expenditure includes any VAT which cannot be fully recovered, and is reported as part of the expenditure to which it relates.
Expenditure on raising funds	These comprise the costs associated with attracting voluntary income, fundraising trading costs and investment management costs.
Expenditure on charitable activities	These comprise the costs incurred by the Charity in the delivery of its activities and services in the furtherance of its objects, including the making of grants and governance costs.
Grants payable	All grant expenditure is accounted for on an actual paid basis plus an accrual for grants that have been approved by the trustees at the end of the year but not yet paid.
Governance costs	These include those costs associated with meeting the constitutional and statutory requirements of the Charity, including any audit/independent examination fees, costs linked to the strategic management of the Charity, together with a share of other administration costs.
Other expenditure	These are support costs not allocated to a particular activity.

Taxation

The charity is exempt from corporation tax on its charitable activities.

Tangible fixed assets and depreciation

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

Equipment	15% Straight line

Trade and other debtors

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

Cash and cash equivalents

Cash and cash equivalents comprise cash at bank and on hand, demand deposits with banks and other short-term highly liquid investments with original maturities of three months or less and bank overdrafts. In the statement of financial position, bank overdrafts are shown within borrowings or current liabilities. In the Statement of Cash Flows, cash and cash equivalents are shown net of bank overdrafts that are repayable on demand and form an integral part of the company's cash management.

Trade and other creditors

Short term creditors are measured at the transaction price. Other creditors and provisions are recognised where the charity has a present obligation resulting from a past event that will probably result in the transfer of funds to a third party and the amount due to settle the obligation can be measured or estimated reliably. Creditors and provisions are normally recognised at their settlement amount after allowing for any trade discounts due.

Leased assets

Where the charity enters into a lease which entails taking substantially all the risks and rewards of ownership of an asset, the lease is treated as a finance lease.

Leases which do not transfer substantially all the risks and rewards of ownership to charity are classified as operating leases.

Assets held under finance leases are initially recognised as assets of the charity at their fair value at the inception of the lease or, if lower, at the present value of the minimum lease payments. The corresponding liability to the lessor is included in the balance sheet date as a finance lease obligation.

Lease payments are apportioned between finance expenses and reduction of the lease obligation so as to achieve a constant rate of interest on the remaining balance of the liability. Finance expenses are recognised immediately, unless they are directly attributable to qualifying assets, in which case they are capitalised in accordance with the charity's policy on borrowing costs.

Assets held under finance leases are depreciated in the same way as owned assets.

Operating lease payments are recognised as an expense on a straight-line basis over the lease term. In the event that lease incentives are received to enter into operating leases, such incentives are recognised as a liability. The aggregate benefit of incentives is recognised as a reduction of rental expense on a straight-line basis.

Pension costs

The charity operates a defined contribution plan for its employees. A defined contribution plan is a pension plan under which the company pays fixed contributions into a separate entity. Once the contributions have been paid the company has no further payments obligations. The contributions are recognised as expenses when they fall due. Amounts not paid are shown in accruals in the balance sheet. The assets of the plan are held separately from the company in independently administered funds.

Receipt of donated goods, facilities and services

All donated goods, facilities and services received are recognised within incoming resources and expenditure at an estimate of the value to the charity.

2 **Company status**

The company is a private company limited by guarantee and consequently does not have share capital.

3 Statement of Financial Activities - prior year

	Unrestricted funds 2024	Restricted funds 2024	Total funds 2024
	£	£	£
Income and endowments from:			
Donations and legacies	11,995	56,445	68,440
Charitable activities	-	141	141
Investments	63	-	63
Other	1,480	-	1,480
Total	13,538	56,586	70,124
Expenditure on:			
Charitable activities	355	3,203	3,558
Other	22,280	46,485	68,765
Total	22,635	49,688	72,323
Net income	(9,097)	6,898	(2,199)
Net income before other gains/(losses)	(9,097)	6,898	(2,199)
Other gains and losses:			
Net movement in funds	(9,097)	6,898	(2,199)
Reconciliation of funds:			
Total funds brought forward	13,283	46,316	59,599
Total funds carried forward	4,186	53,214	57,400

4 Income from donations and legacies

	Unrestricted	Restricted	Total 2025	Total 2024
	£	£	£	£
Grants received	16,501	66,837	83,338	57,812
Donations	10,831	-	10,831	10,628
	27,332	66,837	94,169	68,440

5 Income from charitable activities

	Unrestricted	Total 2025	Total 2024
	£	£	£
Youth courses and projects	230	230	141
	230	230	141

6 Income from investments

	Unrestricted	Total 2025	Total 2024
	£	£	£
Bank interest received	130	130	63
	130	130	63

7 Other income

	Unrestricted	Total 2025	Total 2024
	£	£	£
Rental income	220	220	1,480
	220	220	1,480

8 Expenditure on charitable activities

	Unrestricted	Restricted	Total 2025	Total 2024
	£	£	£	£
Expenditure on charitable activities				
Youth courses and projects	512	3,856	4,368	2,973
Youth sports equipment	207	-	207	230
Governance costs				
Independent examiners fee	376	-	376	355
	1,095	3,856	4,951	3,558

9 Other expenditure

	Unrestricted	Restricted	Total 2025	Total 2024
	£	£	£	£
Refund of grant	-	-	-	1,750
Marketing costs	537	-	537	245
Employee costs	349	52,015	52,364	42,279
Premises costs	16,426	-	16,426	15,818
Amortisation, depreciation, impairment, profit/loss on disposal of fixed assets	3,241	481	3,722	3,468
General administrative costs	5,778	-	5,778	4,888
Legal and professional costs	833	-	833	317
	27,164	52,496	79,660	68,765

10 **Net income/(expenditure) before transfers**

	2025	2024
	£	£
This is stated after charging:		
Depreciation of owned fixed assets	3,722	3,468
Independent Examiner's fee	376	355

11 **Staff costs**

	2025	2024
Salaries and wages	50,458	40,238
Pension costs	1,138	938
	51,596	41,176

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

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

	2025	2024
	Number	Number
Youth worker	3	3
Administration	1	1
	4	4

12 **Tangible fixed assets**

	Equipment	Total
	£	£
Cost or revaluation		
At 1 November 2024	30,604	30,604
Additions	3,811	3,811
At 31 October 2025	34,415	34,415
Depreciation and impairment		
At 1 November 2024	15,600	15,600
Depreciation charge for the year	3,722	3,722
At 31 October 2025	19,322	19,322
Net book values		
At 31 October 2025	15,093	15,093
At 31 October 2024	15,004	15,004

13 **Debtors**

	2025	2024
	£	£
Trade debtors	571	1,970
Other debtors	2,000	2,000
Prepayments and accrued income	2,034	1,656
	4,605	5,626

14 ***Creditors:***

amounts falling due within one year

	2025	2024
	£	£
Other taxes and social security	550	227
Other creditors	243	-
Accruals	372	352
	1,165	579

15 **Movement in funds**

	At 1 November 2024	Incoming resources (including other gains/losses)	Resources expended	At 31 October 2025
Restricted funds:		£	£	£
Restricted income funds:				
Salaries	13,245	56,427	(52,015)	17,657
Premises Costs	1,155	3,500	-	4,655
Sports Equipment and Sessions	3,312	-	(481)	2,831
Activities and Trips	32,011	5,950	(3,856)	34,105
Food Parcels	2,050	960	-	3,010
Media Project	1,441	-	-	1,441
Total	53,214	66,837	(56,352)	63,699
Unrestricted funds:				
General funds	4,186	27,912	(28,259)	3,839
Total funds	57,400	94,749	(84,611)	67,538

Purposes and restrictions in relation to the funds:

Restricted funds:

Salaries	Fund staff costs
Premises Costs	Fund cost of premises
Sports Equipment and Sessions	Fund cost of sports equipment and running sessions
Activities and Trips	Fund cost of activities and trips
Food Parcels	Fund cost of food parcels
Media Project	Fund cost of a media project

16 Analysis of net assets between funds

	Unrestricted funds	Restricted funds	Total
	£	£	£
Fixed assets	14,072	1,021	15,093
Net current assets	39,416	13,029	52,445
	53,488	14,050	67,538

17 Reconciliation of net debt

	At 1 November 2024	Cash flows	At 31 October 2025
	£	£	£
Cash and cash equivalents	37,349	11,656	49,005
	37,349	11,656	49,005
Net debt	37,349	11,656	49,005

18 Commitments

Operating lease commitments

Annual commitments under non-cancellable operating leases are as follows:

	2025 Land and buildings	2025 Other	2024 Land and buildings	2024 Other
	£	£	£	£
Operating leases with expiry date:				
In the second to fifth years inclusive	8,000	-	8,000	-
	8,000	-	8,000	-

Pension commitments

	2025	2024
	£	£
The pension cost charge to the company amounted to:	1,138	938
Unpaid contributions due to the fund are included in other creditors and amounted to:	243	-

19 Related party disclosures

Controlling party

There is no controlling party.

Braintree Youth Project Charity
Detailed Statement of Financial Activities

for the year ended 31 October 2025

	Unrestricted funds 2025 £	Restricted funds 2025 £	Total funds 2025 £	Total funds 2024 £
Income and endowments from:				
Donations and legacies				
Grants received	16,501	66,837	83,338	57,812
Donations	10,831	-	10,831	10,628
	27,332	66,837	94,169	68,440
Charitable activities				
Youth courses and projects	230	-	230	141
	230	-	230	141
Investments				
Bank interest received	130	-	130	63
	130	-	130	63
Other				
Rental income	220	-	220	1,480
	220	-	220	1,480
Total income and endowments	27,912	66,837	94,749	70,124
Expenditure on:				
Charitable activities				
Youth courses and projects	512	3,856	4,368	2,973
Youth sports equipment	207	-	207	230
	719	3,856	4,575	3,203
Governance costs				
Independent examiners fee	376	-	376	355
	376	-	376	355
Total of expenditure on charitable activities	1,095	3,856	4,951	3,558
Other expenditure				
Refund of grant	-	-	-	1,750
Marketing costs	537	-	537	245
	537	-	537	1,995
Employee costs				
Salaries/wages	-	50,458	50,458	40,238
Pension costs	-	1,138	1,138	938
Staff entertainment	292	-	292	468
Staff recruitment	-	257	257	75
Staff training	57	162	219	560
	349	52,015	52,364	42,279
Premises costs				
Rent	8,000	-	8,000	8,000
Rates	1,136	-	1,136	267

Light, heat and power	1,551	-	1,551	1,457
Premises cleaning	548	-	548	359
Premises insurances	688	-	688	1,030
Premises repairs and maintenance	4,503	-	4,503	4,705
	16,426	-	16,426	15,818
General administrative costs, including depreciation and amortisation	3,241	481	3,722	3,468
Depreciation of Equipment	120	-	120	66
Bank charges	787	-	787	651
General insurances	-	-	-	9
Postage and couriers	1,624	-	1,624	1,209
Software, IT support and related costs	2,558	-	2,558	1,626
Stationery and printing	-	-	-	469
Subscriptions	689	-	689	858
Telephone, fax and broadband	9,019	481	9,500	8,356
Legal and professional costs	833	-	833	317
Other legal and professional costs	833	-	833	317
	27,164	52,496	79,660	68,765
Total of expenditure of other costs	28,259	56,352	84,611	72,323
Total expenditure	-	-	-	-
Net gains on investments	(347)	10,485	10,138	(2,199)
Net income/(expenditure)	(347)	10,485	10,138	(2,199)
Net income/(expenditure) before other gains/(losses)	-	-	-	-
Other Gains	(347)	10,485	10,138	(2,199)
Net movement in funds				
Reconciliation of funds:	4,186	53,214	57,400	59,599
Total funds brought forward	3,839	63,699	67,538	57,400
Total funds carried forward				

Braintree Youth Project Charity

Charity No. 1139014

Company No. 07437568

Trustees' Report and Unaudited Accounts

31 October 2025

Braintree Youth Project Charity

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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 unaudited financial statements of the charity for the year ended 31 October 2025.

REFERENCE AND ADMINISTRATIVE DETAILS

Company No. 07437568

Charity No. 1139014

Registered Office

Fountain Cottages
2 St Michaels Road
Braintree
Essex
CM7 1EX

Directors and Trustees

The Directors of the charitable company are its Trustees for the purposes of charity law.
The following Directors and Trustees served during the year:

A.L. East (Resigned 5 November 2024)
G. Goodchild
C.E. Hughes
D.J. Huxter
K.R. Huxter
B.J. Kumar
P. Smith

Company Secretary

E. Jegede

Accountants

Quantic Accountancy Limited
1 Second Avenue
Bluebridge
Halstead
Essex
CO9 2SU

Bankers

CAF Bank Limited
25 Kings Hill Avenue
Kings Hill
West Maling
Kent
ME19 4JQ

Braintree Youth Project Charity

Trustees Annual Report

OBJECTIVES AND ACTIVITIES

The purpose of the charity is to improve the life chances of the young people of Braintree, through the provision of a youth club.

The youth club forms the basis for the provision of services to meet the needs of the young people in areas such as substance abuse, health, welfare, education, employment and relationships etc

ACHIEVEMENTS AND PERFORMANCE

The charity received grants and donations totalling £94,081 (2024: £68,440)

PLANS FOR FUTURE PERIODS

The trustees intend to continue its policy of providing services through the youth club to the young people of Braintree.

STRUCTURE, GOVERNANCE AND MANAGEMENT

The charity was incorporated on 11 November 2010 and is governed by the Memorandum and Articles of Association of the company, and constitutes a limited company, limited by guarantee, as defined by the Companies Act 2006.

The trustees have considered the risks faced by the charity and identified the major risks to which the charity is exposed.

They have reviewed those risks and satisfied themselves that there are controls in place to mitigate their potential effect.

New members of the board are identified by existing members to fill particular skills gaps and are given appropriate charity legislation guidance.

The Trustees are responsible for keeping proper accounting records that disclose with reasonable accuracy at any time the financial position of the charity and to enable them to ensure that the financial statements comply with the Companies Act 2006. The Trustees are also responsible for safeguarding the assets of the charity and hence taking reasonable steps for the prevention and detection of fraud and other irregularities.

The above report has been prepared in accordance with the provisions applicable to companies subject to the small companies regime as set out in Part 15 of the Companies Act 2006 and in accordance with the Charities SORP (FRS 102).

Signed on behalf of the board

D.J. Huxter
Trustee
14 April 2026

Braintree Youth Project Charity
Independent Examiners Report

Independent Examiner's Report to the trustees of Braintree Youth Project Charity

I report to the charity trustees on my examination of the financial statements of Braintree Youth Project Charity for the year ended 31 October 2025.

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 financial statements in accordance with the requirements of the Companies Act 2006 ('the 2006 Act.

Having satisfied myself that the financial statements of the Charity are not required to be audited under Part 16 of the 2006 Act and are eligible for independent examination, I report in respect of my examination of your charity's financial statements 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

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

- accounting records were not kept in accordance with section 386 of the 2006 Act ; or
- the financial statements do not accord with those records; or
- the financial statements do not comply with the accounting requirements under section 396 of the 2006 Act other than any requirement that the financial statements give a 'true and fair' view which is not a matter considered as part of an independent examination; or
- the financial statements 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 financial statements to be reached.

S J Foster FCCA
Quantic Accountancy Limited
1 Second Avenue
Bluebridge
Halstead
Essex
CO9 2SU
14 April 2026

Braintree Youth Project Charity
Statement of Financial Activities
for the year ended 31 October 2025

	Notes	Unrestricted funds 2025 £	Restricted funds 2025 £	Total funds 2025 £	Total funds 2024 £
Income and endowments from:					
Donations and legacies	4	27,332	66,837	94,169	68,440
Charitable activities	5	230	-	230	141
Investments	6	130	-	130	63
Other	7	220	-	220	1,480
Total		27,912	66,837	94,749	70,124
Expenditure on:					
Charitable activities	8	1,095	3,856	4,951	3,558
Other	9	27,164	52,496	79,660	68,765
Total		28,259	56,352	84,611	72,323
Net gains on investments		-	-	-	-
Net income/(expenditure)	10	(347)	10,485	10,138	(2,199)
Transfers between funds		-	-	-	-
Net income/(expenditure) before other gains/(losses)		(347)	10,485	10,138	(2,199)
Other gains and losses					
Net movement in funds		(347)	10,485	10,138	(2,199)
Reconciliation of funds:					
Total funds brought forward		4,186	53,214	57,400	59,599
Total funds carried forward		3,839	63,699	67,538	57,400

Braintree Youth Project Charity
Summary Income and Expenditure Account
for the year ended 31 October 2025

	2025 £	2024 £
Income	94,619	70,061
Interest and investment income	130	63
Gross income for the year	94,749	70,124
Expenditure	80,889	68,855
Depreciation and charges for impairment of fixed assets	3,722	3,468
Total expenditure for the year	84,611	72,323
Net income/(expenditure) before tax for the year	10,138	(2,199)
Net income /(expenditure)for the year	10,138	(2,199)

Braintree Youth Project Charity

Balance Sheet

at 31 October 2025

Company No. 07437568

	Notes	2025 £	2024 £
Fixed assets			
Tangible assets	12	15,093	15,004
		15,093	15,004
Current assets			
Debtors	13	4,605	5,626
Cash at bank and in hand		49,005	37,349
		53,610	42,975
Creditors: Amount falling due within one year	14	(1,165)	(579)
Net current assets		52,445	42,396
Total assets less current liabilities		67,538	57,400
Net assets excluding pension asset or liability		67,538	57,400
Total net assets		67,538	57,400
The funds of the charity			
Restricted funds	15		
Restricted income funds		63,699	53,214
		63,699	53,214
Unrestricted funds	15		
General funds		3,839	4,186
		3,839	4,186
Reserves	15		
Total funds		67,538	57,400

These accounts have been prepared in accordance with the special provisions of Part 15 of the Companies Act 2006 relating to small companies.

For the year ended 31 October 2025 the company was entitled to exemption under section 477 of the Companies Act 2006 relating to small companies.

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

The directors acknowledge their responsibilities for complying with the requirements of the Companies Act 2006 with respect to accounting records and the preparation of accounts.

Approved by the board on 14 April 2026

And signed on its behalf by:

G. Goodchild

Trustee

14 April 2026

Braintree Youth Project Charity
Notes to the Accounts

for the year ended 31 October 2025

1 Accounting policies

Basis of preparation

The financial statements have been prepared in accordance with 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 2015) - (Charities SORP (FRS 102)), the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) and the Companies Act 2006.

Change in basis of accounting or to previous accounts

There has been no change to the accounting policies (valuation rules and method of accounting) since last year and no changes have been made to accounts for previous years.

Fund accounting

Unrestricted funds	These are available for use at the discretion of the trustees in furtherance of the general objects of the charity.
Designated funds	These are unrestricted funds earmarked by the trustees for particular purposes.
Revaluation funds	These are unrestricted funds which include a revaluation reserve representing the restatement of investment assets at their market values.
Restricted funds	These are available for use subject to restrictions imposed by the donor or through terms of an appeal.

Income

Recognition of income	Income is included in the Statement of Financial Activities (SoFA) when the charity becomes entitled to, and virtually certain to receive, the income and the amount of the income can be measured with sufficient reliability.
Income with related expenditure	Where income has related expenditure the income and related expenditure is reported gross in the SoFA.
Donations and legacies	Voluntary income received by way of grants, donations and gifts is included in the the SoFA when receivable and only when the Charity has unconditional entitlement to the income.
Tax reclaims on donations and gifts	Income from tax reclaims is included in the SoFA at the same time as the gift/donation to which it relates.
Donated services and facilities	These are only included in income (with an equivalent amount in expenditure) where the benefit to the Charity is reasonably quantifiable, measurable and material.
Volunteer help	The value of any volunteer help received is not included in the accounts.
Investment income	This is included in the accounts when receivable.
Gains/(losses) on revaluation of fixed assets	This includes any gain or loss resulting from revaluing investments to market value at the end of the year.
Gains/(losses) on investment assets	This includes any gain or loss on the sale of investments.

Expenditure

Recognition of expenditure	Expenditure is recognised on an accruals basis. Expenditure includes any VAT which cannot be fully recovered, and is reported as part of the expenditure to which it relates.
Expenditure on raising funds	These comprise the costs associated with attracting voluntary income, fundraising trading costs and investment management costs.
Expenditure on charitable activities	These comprise the costs incurred by the Charity in the delivery of its activities and services in the furtherance of its objects, including the making of grants and governance costs.
Grants payable	All grant expenditure is accounted for on an actual paid basis plus an accrual for grants that have been approved by the trustees at the end of the year but not yet paid.
Governance costs	These include those costs associated with meeting the constitutional and statutory requirements of the Charity, including any audit/independent examination fees, costs linked to the strategic management of the Charity, together with a share of other administration costs.
Other expenditure	These are support costs not allocated to a particular activity.

Taxation

The charity is exempt from corporation tax on its charitable activities.

Tangible fixed assets and depreciation

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

Equipment	15% Straight line

Trade and other debtors

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

Cash and cash equivalents

Cash and cash equivalents comprise cash at bank and on hand, demand deposits with banks and other short-term highly liquid investments with original maturities of three months or less and bank overdrafts. In the statement of financial position, bank overdrafts are shown within borrowings or current liabilities. In the Statement of Cash Flows, cash and cash equivalents are shown net of bank overdrafts that are repayable on demand and form an integral part of the company's cash management.

Trade and other creditors

Short term creditors are measured at the transaction price. Other creditors and provisions are recognised where the charity has a present obligation resulting from a past event that will probably result in the transfer of funds to a third party and the amount due to settle the obligation can be measured or estimated reliably. Creditors and provisions are normally recognised at their settlement amount after allowing for any trade discounts due.

Leased assets

Where the charity enters into a lease which entails taking substantially all the risks and rewards of ownership of an asset, the lease is treated as a finance lease.

Leases which do not transfer substantially all the risks and rewards of ownership to charity are classified as operating leases.

Assets held under finance leases are initially recognised as assets of the charity at their fair value at the inception of the lease or, if lower, at the present value of the minimum lease payments. The corresponding liability to the lessor is included in the balance sheet date as a finance lease obligation.

Lease payments are apportioned between finance expenses and reduction of the lease obligation so as to achieve a constant rate of interest on the remaining balance of the liability. Finance expenses are recognised immediately, unless they are directly attributable to qualifying assets, in which case they are capitalised in accordance with the charity's policy on borrowing costs.

Assets held under finance leases are depreciated in the same way as owned assets.

Operating lease payments are recognised as an expense on a straight-line basis over the lease term. In the event that lease incentives are received to enter into operating leases, such incentives are recognised as a liability. The aggregate benefit of incentives is recognised as a reduction of rental expense on a straight-line basis.

Pension costs

The charity operates a defined contribution plan for its employees. A defined contribution plan is a pension plan under which the company pays fixed contributions into a separate entity. Once the contributions have been paid the company has no further payments obligations. The contributions are recognised as expenses when they fall due. Amounts not paid are shown in accruals in the balance sheet. The assets of the plan are held separately from the company in independently administered funds.

Receipt of donated goods, facilities and services

All donated goods, facilities and services received are recognised within incoming resources and expenditure at an estimate of the value to the charity.

2 **Company status**

The company is a private company limited by guarantee and consequently does not have share capital.

3 Statement of Financial Activities - prior year

	Unrestricted funds 2024	Restricted funds 2024	Total funds 2024
	£	£	£
Income and endowments from:			
Donations and legacies	11,995	56,445	68,440
Charitable activities	-	141	141
Investments	63	-	63
Other	1,480	-	1,480
Total	13,538	56,586	70,124
Expenditure on:			
Charitable activities	355	3,203	3,558
Other	22,280	46,485	68,765
Total	22,635	49,688	72,323
Net income	(9,097)	6,898	(2,199)
Net income before other gains/(losses)	(9,097)	6,898	(2,199)
Other gains and losses:			
Net movement in funds	(9,097)	6,898	(2,199)
Reconciliation of funds:			
Total funds brought forward	13,283	46,316	59,599
Total funds carried forward	4,186	53,214	57,400

4 Income from donations and legacies

	Unrestricted	Restricted	Total 2025	Total 2024
	£	£	£	£
Grants received	16,501	66,837	83,338	57,812
Donations	10,831	-	10,831	10,628
	27,332	66,837	94,169	68,440

5 Income from charitable activities

	Unrestricted	Total 2025	Total 2024
	£	£	£
Youth courses and projects	230	230	141
	230	230	141

6 Income from investments

	Unrestricted	Total 2025	Total 2024
	£	£	£
Bank interest received	130	130	63
	130	130	63

7 Other income

	Unrestricted	Total 2025	Total 2024
	£	£	£
Rental income	220	220	1,480
	220	220	1,480

8 Expenditure on charitable activities

	Unrestricted	Restricted	Total 2025	Total 2024
	£	£	£	£
Expenditure on charitable activities				
Youth courses and projects	512	3,856	4,368	2,973
Youth sports equipment	207	-	207	230
Governance costs				
Independent examiners fee	376	-	376	355
	1,095	3,856	4,951	3,558

9 Other expenditure

	Unrestricted	Restricted	Total 2025	Total 2024
	£	£	£	£
Refund of grant	-	-	-	1,750
Marketing costs	537	-	537	245
Employee costs	349	52,015	52,364	42,279
Premises costs	16,426	-	16,426	15,818
Amortisation, depreciation, impairment, profit/loss on disposal of fixed assets	3,241	481	3,722	3,468
General administrative costs	5,778	-	5,778	4,888
Legal and professional costs	833	-	833	317
	27,164	52,496	79,660	68,765

10 **Net income/(expenditure) before transfers**

	2025	2024
	£	£
This is stated after charging:		
Depreciation of owned fixed assets	3,722	3,468
Independent Examiner's fee	376	355

11 **Staff costs**

	2025	2024
Salaries and wages	50,458	40,238
Pension costs	1,138	938
	51,596	41,176

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

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

	2025	2024
	Number	Number
Youth worker	3	3
Administration	1	1
	4	4

12 **Tangible fixed assets**

	Equipment	Total
	£	£
Cost or revaluation		
At 1 November 2024	30,604	30,604
Additions	3,811	3,811
At 31 October 2025	34,415	34,415
Depreciation and impairment		
At 1 November 2024	15,600	15,600
Depreciation charge for the year	3,722	3,722
At 31 October 2025	19,322	19,322
Net book values		
At 31 October 2025	15,093	15,093
At 31 October 2024	15,004	15,004

13 **Debtors**

	2025	2024
	£	£
Trade debtors	571	1,970
Other debtors	2,000	2,000
Prepayments and accrued income	2,034	1,656
	4,605	5,626

14 ***Creditors:***

amounts falling due within one year

	2025	2024
	£	£
Other taxes and social security	550	227
Other creditors	243	-
Accruals	372	352
	1,165	579

15 **Movement in funds**

	At 1 November 2024	Incoming resources (including other gains/losses)	Resources expended	At 31 October 2025
Restricted funds:		£	£	£
Restricted income funds:				
Salaries	13,245	56,427	(52,015)	17,657
Premises Costs	1,155	3,500	-	4,655
Sports Equipment and Sessions	3,312	-	(481)	2,831
Activities and Trips	32,011	5,950	(3,856)	34,105
Food Parcels	2,050	960	-	3,010
Media Project	1,441	-	-	1,441
Total	53,214	66,837	(56,352)	63,699
Unrestricted funds:				
General funds	4,186	27,912	(28,259)	3,839
Total funds	57,400	94,749	(84,611)	67,538

Purposes and restrictions in relation to the funds:

Restricted funds:

Salaries	Fund staff costs
Premises Costs	Fund cost of premises
Sports Equipment and Sessions	Fund cost of sports equipment and running sessions
Activities and Trips	Fund cost of activities and trips
Food Parcels	Fund cost of food parcels
Media Project	Fund cost of a media project

16 Analysis of net assets between funds

	Unrestricted funds	Restricted funds	Total
	£	£	£
Fixed assets	14,072	1,021	15,093
Net current assets	39,416	13,029	52,445
	53,488	14,050	67,538

17 Reconciliation of net debt

	At 1 November 2024	Cash flows	At 31 October 2025
	£	£	£
Cash and cash equivalents	37,349	11,656	49,005
	37,349	11,656	49,005
Net debt	37,349	11,656	49,005

18 Commitments

Operating lease commitments

Annual commitments under non-cancellable operating leases are as follows:

	2025 Land and buildings	2025 Other	2024 Land and buildings	2024 Other
	£	£	£	£
Operating leases with expiry date:				
In the second to fifth years inclusive	8,000	-	8,000	-
	8,000	-	8,000	-

Pension commitments

	2025	2024
	£	£
The pension cost charge to the company amounted to:	1,138	938
Unpaid contributions due to the fund are included in other creditors and amounted to:	243	-

19 Related party disclosures

Controlling party

There is no controlling party.

Braintree Youth Project Charity
Detailed Statement of Financial Activities

for the year ended 31 October 2025

	Unrestricted funds 2025 £	Restricted funds 2025 £	Total funds 2025 £	Total funds 2024 £
Income and endowments from:				
Donations and legacies				
Grants received	16,501	66,837	83,338	57,812
Donations	10,831	-	10,831	10,628
	27,332	66,837	94,169	68,440
Charitable activities				
Youth courses and projects	230	-	230	141
	230	-	230	141
Investments				
Bank interest received	130	-	130	63
	130	-	130	63
Other				
Rental income	220	-	220	1,480
	220	-	220	1,480
Total income and endowments	27,912	66,837	94,749	70,124
Expenditure on:				
Charitable activities				
Youth courses and projects	512	3,856	4,368	2,973
Youth sports equipment	207	-	207	230
	719	3,856	4,575	3,203
Governance costs				
Independent examiners fee	376	-	376	355
	376	-	376	355
Total of expenditure on charitable activities	1,095	3,856	4,951	3,558
Other expenditure				
Refund of grant	-	-	-	1,750
Marketing costs	537	-	537	245
	537	-	537	1,995
Employee costs				
Salaries/wages	-	50,458	50,458	40,238
Pension costs	-	1,138	1,138	938
Staff entertainment	292	-	292	468
Staff recruitment	-	257	257	75
Staff training	57	162	219	560
	349	52,015	52,364	42,279
Premises costs				
Rent	8,000	-	8,000	8,000
Rates	1,136	-	1,136	267

Light, heat and power	1,551	-	1,551	1,457
Premises cleaning	548	-	548	359
Premises insurances	688	-	688	1,030
Premises repairs and maintenance	4,503	-	4,503	4,705
	16,426	-	16,426	15,818
General administrative costs, including depreciation and amortisation	3,241	481	3,722	3,468
Depreciation of Equipment	120	-	120	66
Bank charges	787	-	787	651
General insurances	-	-	-	9
Postage and couriers	1,624	-	1,624	1,209
Software, IT support and related costs	2,558	-	2,558	1,626
Stationery and printing	-	-	-	469
Subscriptions	689	-	689	858
Telephone, fax and broadband	9,019	481	9,500	8,356
Legal and professional costs	833	-	833	317
Other legal and professional costs	833	-	833	317
	27,164	52,496	79,660	68,765
Total of expenditure of other costs	28,259	56,352	84,611	72,323
Total expenditure	-	-	-	-
Net gains on investments	(347)	10,485	10,138	(2,199)
Net income/(expenditure)	(347)	10,485	10,138	(2,199)
Net income/(expenditure) before other gains/(losses)	-	-	-	-
Other Gains	(347)	10,485	10,138	(2,199)
Net movement in funds				
Reconciliation of funds:	4,186	53,214	57,400	59,599
Total funds brought forward	3,839	63,699	67,538	57,400
Total funds carried forward				

BRAINTREE YOUTH PROJECT CHARITY

England & Wales - Charity number 1139014

Accounts

BYPC

Braintree Youth Project Charity

ANNUAL REPORT

2025

Chairman's Report

This is my first report as Chairman, having taken on the role following the decision by our long-standing Chairman, Andrew East, to step down in Autumn 2024. Andrew had served on the Board for nearly ten years and we owe him enormous gratitude for his guiding hand over this time. The last year has seen much transition within both the staff team and the Board, and we are looking forward to greater stability in the coming year, with a very good team now in place.

We have a small group of regular volunteers who give up their time to come down to sessions and go on trips, without these wonderful people we wouldn't be able to put on some of the excellent activities that we have been able to run, but we are always looking to add to their number.

Spending time with the young people of Braintree is a privilege, it can be very rewarding and I encourage others to join us.

I have enjoyed attending sessions at The Hut as a volunteer, and a memorable evening trip to London with a group of young people to see Wicked.

We have welcomed new Board members this year which has been a source of great support and a huge encouragement. Thank you to Binny and Carole for coming on board.

I would like to give special thanks to Kirsty who stepped back in to help with finances and give advice to the board over the last year, Penny, who has continued to support us with her Safeguarding role, and Graham, who has once again managed to help us find significant amounts of funding which will allow the young people of Braintree to have excellent provision and some wonderful experiences in the near future.

God Bless

David Huxter

Chairman

Centre Manager's Report

It is a pleasure to introduce myself as the new Centre Manager at Braintree Youth Project Charity (BYPC), having joined the team on the 1st of April 2025. I am truly grateful for the warm welcome I've received and feel blessed to be part of such a passionate and committed team. I look forward to seeing what God has in store for us as we continue to serve the young people of Braintree.

Currently, our centre is thriving with weekly activities designed to offer young people a safe and engaging environment. Monday evenings see the building come alive with our Board Games night, providing a relaxed and social space. On Wednesday afternoons, we host our Home Education group, offering valuable support to local families. Fridays are our busiest day with our popular Drop-In sessions, which continue to be a cornerstone of our outreach.

We are also in the process of expanding our programme. Plans are underway to launch a Sports and Boxing session on Tuesdays, aimed at engaging a wider demographic of young people through fitness and discipline. Additionally, we are excited to be bringing back our well-loved Lego Club, which has previously been a hit with many of our younger attendees.

As Centre Manager, my role includes overseeing the day-to-day administration, financial responsibilities, and property management. It is essential that we meet all legal requirements as both a registered charity and a company, and we take great care to ensure best practices are upheld in our work with young people, in supporting our invaluable volunteers, and in promoting the mission of BYPC throughout Braintree and the surrounding area.

It has been a joy to work alongside Lucy O'Dell, whose experience and dedication have been a great support. We are also delighted to welcome our new Youth Worker, Leanne Bewley, who brings fresh energy and enthusiasm to our team.

As we move forward, we remain committed to shining brightly in Braintree and finding new ways to reach, support and inspire more young people in our community. Thank you for your continued prayers, encouragement, and support.

With every blessing,
Eutecia Jegede
Centre Manager

Youth Worker's Report

I'd like to take this opportunity to warmly welcome two new members of staff to the Braintree Youth Project Charity team. Leanne has joined us as our new full-time Youth Worker, and Eutecia has come on board as our new Centre Manager. We're thrilled to have them both with us and excited for the experience and passion they bring to our work with young people.

I would also like to extend a heartfelt thank you to all of our incredible volunteers. Your ongoing time, commitment, and support make a real difference to the lives of young people in Braintree it is always deeply appreciated. We are looking forward to showing our gratitude by welcoming you all to our Thank You BBQ this summer more details will follow soon!

We're also on the lookout for new volunteers to join our team. If you or someone you know is interested, please feel free to pop down to The Hut and speak to one of our friendly team members we'd love to hear from you.

Over the past year, we've run 13 day trips and 2 residentials for the young people who attend BYPC. Thanks to the support of the Jack Petchey Foundation, we're excited to expand our programme and offer even more opportunities for day trips in the year ahead.

We're also introducing some new sessions, including "Time for Me," which focuses on mental health and wellbeing, and a brand-new sporty session. With these additions, we'll now be running five sessions each week, creating more opportunities for young people to engage, connect, and thrive.

Importantly, we've continued to support some of our most vulnerable young people — including those in the care system by offering one-on-one support, additional time, and by attending Child in Need (CIN) meetings when needed. This holistic approach ensures that our support reaches those who need it most.

Finally, I'd like to say a special thank you to all of the churches who have consistently shown generosity and encouragement towards our work. We're pleased to announce that we'll be restarting our church visits now that our new team members have settled in.

Thank you once again for being part of our journey.

Warm regards,

Lucy O'DellYouth Worker

Safeguarding Report – April 2025

This has been a busy year for BYPC. We have reviewed our policy and procedures, as we do at least annually, and linked them with the Behaviour Management policy and procedures.

Our aim is to make safeguarding procedures very clear and accessible to all – staff, volunteers and young people.

Several meetings have been held with relevant people to address one or two safeguarding concerns that were raised by youth workers and volunteers.

DBS applications have been processing, and this will continue, to ensure everyone who is working with our young people is up-to-date with their Disclosure and Barring Service certificates.

We continue to subscribe to 31-8, a Christian organisation, inspired to “speak out on behalf of the voiceless, and for the rights of all who are vulnerable” Proverbs 31:8

We have received offers of support from Essex Youth Services, to carry out an audit of our safeguarding at BYPC. This will not only ensure we are compliant but also draw on their wider experiences in dealing with safeguarding issues.

EYS will be delivering safeguarding training in May for all staff and volunteers.

Safeguarding is a priority for all adults and young people at BYPC and our work to keep it high profile will continue.

We are at the beginning of an exciting period in the life of BYPC, with excellent new staff on board; Centre manager and Youth Worker, and a dedicated, passionate youth worker supporting their start in their new roles. With these roles filled, and safeguarding being owned by all, we will continue to make sure that BYPC is a safe and welcoming place for 11-18 year olds.

Penny Smith
Lead Recruiter

Finance Report

Our finances remain steady, due mainly to the work of Graham Goodchild as Fundraiser, who has secured numerous grants this year, including support from the Lottery Community Fund which covers staff salaries.
There is always maintenance work needed on the building, and this is provided for through general running costs.
We have also spent significant amounts on equipment this year, funded by a grant from the Lottery Community Fund. This equipment should be long-lasting, and able to be rented out to other organisations, which will bring in revenue.
Individual and church donations have been generous, and we thank everyone who has been able to contribute financially, especially at a time when many face personal and organisational budget constrictions.

Financial year 2023-2024 (Nov 2023-Oct 2024)
Income: £68,169.53
Expenditure: £67,804.49
Net surplus: £365.04

Restricted Grants:
• National Lottery Community Fund (Salaries) - £35,975.50
• National Lottery Community Fund (Equipment) - £13,000.00
• Essex Community Foundation - £5520.00
• Jack Petchey Foundation - £1559.90
• Essex Council for Voluntary Youth Services - £90.00
• Employee Volunteering - £300.00
Total: £56,695.40

Unrestricted Grants:
• Town Partnership - £1367.37
Future funding

Forward funding looks promising as we have obtained some finance for our programs in the coming twelve months, which will enable us to commit to upcoming events. We now need to start building relationships to cement funding when the lottery runs out in two years.

Kirsty Huxter
Finance Director

Support Us Financially

Ways you can support us financially:

Monthly Standing Order
Setting up a monthly standing order helps us to plan our day to day finances. You can give any amount you want, but typically £5 or £10 a month is the norm. It is straightforward to set up from your bank account:
Sort Code: 40-52-40
Account Number: 00020531

If you are a taxpayer, we can claim an additional 25% of your gift from the Government. Contact the office for a Gift Aid form, or download it from our website.

Every gift makes a difference. Thank you!

Thank you for your support!

Registered in England Company No: 7437568
Registered with the Charity Commission No: 1139014
Registered address: 2 St Michael's Road, Braintree, CM7 1EX
Telephone: 01376 323764
Email: contact@braintreeyouth.org.uk
Website: www.braintreeyouth.org.uk

Braintree Youth Project Charity

Charity No. 1139014

Company No. 07437568

Trustees' Report and Unaudited Accounts

31 October 2024

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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 unaudited financial statements of the charity for the year ended 31 October 2024.

REFERENCE AND ADMINISTRATIVE DETAILS

Company No. 07437568

Charity No. 1139014

Registered Office

Fountain Cottages
2 St Michaels Road
Braintree
Essex
CM7 1EX

Directors and Trustees
The Directors of the charitable company are its Trustees for the purposes of charity law.
The following Directors and Trustees served during the year:

A.L. East
D.J. Huxter
P. Smith
R.D. Wearmouth

Company Secretary

K.R. Huxter

Accountants

Quantic Accountancy Limited
1 Second Avenue
Bluebridge
Halstead
Essex
CO9 2SU

Bankers
CAF Bank Limited
25 Kings Hill Avenue
Kings Hill
West Maling
Kent
ME19 4JQ

OBJECTIVES AND ACTIVITIES

The purpose of the charity is to improve the life chances of the young people of Braintree, through the provision of a youth club.

The youth club forms the basis for the provision of services to meet the needs of the young people in areas such as substance abuse, health, welfare, education, employment and relationships etc

ACHIEVEMENTS AND PERFORMANCE

The charity received grants and donations totalling £68,440 (2023: £62,960)

PLANS FOR FUTURE PERIODS

The trustees intend to continue its policy of providing services through the youth club to the young people of Braintree.

STRUCTURE, GOVERNANCE AND MANAGEMENT

The charity was incorporated on 11 November 2010 and is governed by the Memorandum and Articles of Association of the company, and constitutes a limited company, limited by guarantee, as defined by the Companies Act 2006.

The trustees have considered the risks faced by the charity and identified the major risks to which the charity is exposed.

They have reviewed those risks and satisfied themselves that there are controls in place to mitigate their potential effect.

New members of the board are identified by existing members to fill particular skills gaps and are given appropriate charity legislation guidance.

The Trustees are responsible for keeping proper accounting records that disclose with reasonable accuracy at any time the financial position of the charity and to enable them to ensure that the financial statements comply with the Companies Act 2006. The Trustees are also responsible for safeguarding the assets of the charity and hence taking reasonable steps for the prevention and detection of fraud and other irregularities.

The above report has been prepared in accordance with the provisions applicable to companies subject to the small companies regime as set out in Part 15 of the Companies Act 2006 and in accordance with the Charities SORP (FRS 102).

Signed on behalf of the board

A.L. East
Trustee
13 May 2025

Independent Examiner's Report to the trustees of Braintree Youth Project Charity

I report to the charity trustees on my examination of the financial statements of Braintree Youth Project Charity for the year ended 31 October 2024.

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 financial statements in accordance with the requirements of the Companies Act 2006 ('the 2006 Act.

Having satisfied myself that the financial statements of the Charity are not required to be audited under Part 16 of the 2006 Act and are eligible for independent examination, I report in respect of my examination of your charity's financial statements 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

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

- accounting records were not kept in accordance with section 386 of the 2006 Act ; or
- the financial statements do not accord with those records; or
- the financial statements do not comply with the accounting requirements under section 396 of the 2006 Act other than any requirement that the financial statements give a 'true and fair' view which is not a matter considered as part of an independent examination; or
- the financial statements 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 financial statements to be reached.

S J Foster (FCCA) ACCA
Quantic Accountancy Limited
1 Second Avenue
Bluebridge
Halstead
Essex
CO9 2SU
13 May 2025

Braintree Youth Project Charity
Statement of Financial Activities

for the year ended 31 October 2024

	Notes	Unrestricted funds 2024 £	Restricted funds 2024 £	Total funds 2024 £	Total funds 2023 £
Income and endowments from:					
Donations and legacies	4	11,995	56,445	68,440	62,960
Charitable activities	5	-	141	141	490
Investments	6	63	-	63	123
Other	7	1,480	-	1,480	400
Total		13,538	56,586	70,124	63,973
Expenditure on:					
Charitable activities	8	355	3,203	3,558	10,196
Other	9	22,280	46,485	68,765	61,934
Total		22,635	49,688	72,323	72,130
Net gains on investments		-	-	-	-
Net expenditure	10	(9,097)	6,898	(2,199)	(8,157)
Transfers between funds		-	-	-	-
Net expenditure before other gains/(losses)		(9,097)	6,898	(2,199)	(8,157)
Other gains and losses					
Net movement in funds		(9,097)	6,898	(2,199)	(8,157)
Reconciliation of funds:					
Total funds brought forward		13,283	46,316	59,599	67,756
Total funds carried forward		4,186	53,214	57,400	59,599

Braintree Youth Project Charity
Summary Income and Expenditure Account
for the year ended 31 October 2024

	2024 £	2023 £
Income	70,061	63,850
Interest and investment income	63	123
Gross income for the year	70,124	63,973
Expenditure	68,855	70,722
Depreciation and charges for impairment of fixed assets	3,468	1,408
Total expenditure for the year	72,323	72,130
Net expenditure before tax for the year	(2,199)	(8,157)
Net expenditure for the year	(2,199)	(8,157)

Braintree Youth Project Charity
Balance Sheet

at 31 October 2024

Company No. 07437568	Notes	2024	2023
		£	£
Fixed assets			
Tangible assets	12	15,004	4,346
		15,004	4,346
Current assets			
Debtors	13	5,626	3,551
Cash at bank and in hand		37,349	52,860
		42,975	56,411
Creditors: Amount falling due within one year	14	(579)	(1,158)
Net current assets		42,396	55,253
Total assets less current liabilities		57,400	59,599
Net assets excluding pension asset or liability		57,400	59,599
Total net assets		57,400	59,599
The funds of the charity			
Restricted funds	15		
Restricted income funds		53,214	46,316
		53,214	46,316
Unrestricted funds	15		
General funds		4,186	13,283
		4,186	13,283
Reserves	15		
Total funds		57,400	59,599

These accounts have been prepared in accordance with the special provisions of Part 15 of the Companies Act 2006 relating to small companies.
For the year ended 31 October 2024 the company was entitled to exemption under section 477 of the Companies Act 2006 relating to small companies.
The members have not required the company to obtain an audit in accordance with section 476 of the Companies Act 2006.
The directors acknowledge their responsibilities for complying with the requirements of the Companies Act 2006 with respect to accounting records and the preparation of accounts.

Approved by the board on 13 May 2025

And signed on its behalf by:

D.J. Huxter
Trustee
13 May 2025

1 Accounting policies

Basis of preparation

The financial statements have been prepared in accordance with 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 2015) - (Charities SORP (FRS 102)), the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) and the Companies Act 2006.

Change in basis of accounting or to previous accounts

There has been no change to the accounting policies (valuation rules and method of accounting) since last year and no changes have been made to accounts for previous years.

Fund accounting

Unrestricted funds	These are available for use at the discretion of the trustees in furtherance of the general objects of the charity.
Designated funds	These are unrestricted funds earmarked by the trustees for particular purposes.
Revaluation funds	These are unrestricted funds which include a revaluation reserve representing the restatement of investment assets at their market values.
Restricted funds	These are available for use subject to restrictions imposed by the donor or through terms of an appeal.

Income

Recognition of income	Income is included in the Statement of Financial Activities (SoFA) when the charity becomes entitled to, and virtually certain to receive, the income and the amount of the income can be measured with sufficient reliability.
Income with related expenditure	Where income has related expenditure the income and related expenditure is reported gross in the SoFA.
Donations and legacies	Voluntary income received by way of grants, donations and gifts is included in the the SoFA when receivable and only when the Charity has unconditional entitlement to the income.
Tax reclaims on donations and gifts	Income from tax reclaims is included in the SoFA at the same time as the gift/donation to which it relates.
Donated services and facilities	These are only included in income (with an equivalent amount in expenditure) where the benefit to the Charity is reasonably quantifiable, measurable and material.
Volunteer help	The value of any volunteer help received is not included in the accounts.
Investment income	This is included in the accounts when receivable.
Gains/(losses) on revaluation of fixed assets	This includes any gain or loss resulting from revaluing investments to market value at the end of the year.
Gains/(losses) on investment assets	This includes any gain or loss on the sale of investments.

Expenditure

Recognition of expenditure	Expenditure is recognised on an accruals basis. Expenditure includes any VAT which cannot be fully recovered, and is reported as part of the expenditure to which it relates.
Expenditure on raising funds	These comprise the costs associated with attracting voluntary income, fundraising trading costs and investment management costs.
Expenditure on charitable activities	These comprise the costs incurred by the Charity in the delivery of its activities and services in the furtherance of its objects, including the making of grants and governance costs.
Grants payable	All grant expenditure is accounted for on an actual paid basis plus an accrual for grants that have been approved by the trustees at the end of the year but not yet paid.
Governance costs	These include those costs associated with meeting the constitutional and statutory requirements of the Charity, including any audit/independent examination fees, costs linked to the strategic management of the Charity, together with a share of other administration costs.
Other expenditure	These are support costs not allocated to a particular activity.

Taxation

The charity is exempt from corporation tax on its charitable activities.

Tangible fixed assets and depreciation

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

Equipment	15% Straight line

Trade and other debtors

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

Cash and cash equivalents

Cash and cash equivalents comprise cash at bank and on hand, demand deposits with banks and other short-term highly liquid investments with original maturities of three months or less and bank overdrafts. In the statement of financial position, bank overdrafts are shown within borrowings or current liabilities. In the Statement of Cash Flows, cash and cash equivalents are shown net of bank overdrafts that are repayable on demand and form an integral part of the company's cash management.

Trade and other creditors

Short term creditors are measured at the transaction price. Other creditors and provisions are recognised where the charity has a present obligation resulting from a past event that will probably result in the transfer of funds to a third party and the amount due to settle the obligation can be measured or estimated reliably. Creditors and provisions are normally recognised at their settlement amount after allowing for any trade discounts due.

Leased assets

Where the charity enters into a lease which entails taking substantially all the risks and rewards of ownership of an asset, the lease is treated as a finance lease.
Leases which do not transfer substantially all the risks and rewards of ownership to charity are classified as operating leases.
Assets held under finance leases are initially recognised as assets of the charity at their fair value at the inception of the lease or, if lower, at the present value of the minimum lease payments. The corresponding liability to the lessor is included in the balance sheet date as a finance lease obligation.
Lease payments are apportioned between finance expenses and reduction of the lease obligation so as to achieve a constant rate of interest on the remaining balance of the liability. Finance expenses are recognised immediately, unless they are directly attributable to qualifying assets, in which case they are capitalised in accordance with the charity's policy on borrowing costs.
Assets held under finance leases are depreciated in the same way as owned assets.

Operating lease payments are recognised as an expense on a straight-line basis over the lease term.
In the event that lease incentives are received to enter into operating leases, such incentives are recognised as a liability. The aggregate benefit of incentives is recognised as a reduction of rental expense on a straight-line basis.

Pension costs

The charity operates a defined contribution plan for its employees. A defined contribution plan is a pension plan under which the company pays fixed contributions into a separate entity. Once the contributions have been paid the company has no further payments obligations. The contributions are recognised as expenses when they fall due. Amounts not paid are shown in accruals in the balance sheet. The assets of the plan are held separately from the company in independently administered funds.

Receipt of donated goods, facilities and services

All donated goods, facilities and services received are recognised within incoming resources and expenditure at an estimate of the value to the charity.

2 Company status

The company is a private company limited by guarantee and consequently does not have share capital.

3 Statement of Financial Activities - prior year

	Unrestricted funds 2023	Restricted funds 2023	Total funds 2023
	£	£	£
Income and endowments from:			
Donations and legacies	14,002	48,958	62,960
Charitable activities	-	490	490
Investments	123	-	123
Other	400	-	400
Total	14,525	49,448	63,973
Expenditure on:			
Charitable activities	339	9,857	10,196
Other	17,250	44,684	61,934
Total	17,589	54,541	72,130
Net income	(3,064)	(5,093)	(8,157)
Transfers between funds	(5,383)	5,383	-
Net income before other gains/(losses)	(8,447)	290	(8,157)
Other gains and losses:			
Net movement in funds	(8,447)	290	(8,157)
Reconciliation of funds:			
Total funds brought forward	21,730	46,026	67,756
Total funds carried forward	13,283	46,316	59,599

4 Income from donations and legacies

	Unrestricted	Restricted	Total 2024	Total 2023
	£	£	£	£
Grants received	1,367	56,445	57,812	53,099
Donations	10,628	-	10,628	9,861
	11,995	56,445	68,440	62,960

5 Income from charitable activities

	Restricted	Total 2024	Total 2023
	£	£	£
Youth courses and projects	141	141	490
	141	141	490

6 Income from investments

	Unrestricted	Total 2024	Total 2023
	£	£	£
Bank interest received	63	63	123
	63	63	123

7 Other income

	Unrestricted	Total 2024	Total 2023
	£	£	£
Rental income	1,480	1,480	400
	1,480	1,480	400

8 Expenditure on charitable activities

	Unrestricted	Restricted	Total 2024	Total 2023
	£	£	£	£
Expenditure on charitable activities				
Youth courses and projects	-	2,973	2,973	9,501
Youth sports equipment	-	230	230	356
Governance costs				
Independent examiners fee	355	-	355	339
	355	3,203	3,558	10,196

9 Other expenditure

	Unrestricted	Restricted	Total 2024	Total 2023
	£	£	£	£
Refund of grant	-	1,750	1,750	-
Marketing costs	245	-	245	744
Employee costs	1,028	41,251	42,279	44,576
Premises costs	12,868	2,950	15,818	12,158
Amortisation, depreciation, impairment, profit/loss on disposal of fixed assets	2,934	534	3,468	1,408
General administrative costs	4,888	-	4,888	2,790
Legal and professional costs	317	-	317	258
	22,280	46,485	68,765	61,934

10 Net expenditure before transfers

	2024	2023
This is stated after charging:	£	£
Depreciation of owned fixed assets	3,468	1,408

11 Staff costs

	2024	2023
Salaries and wages	40,238	42,799
Pension costs	938	1,315
	41,176	44,114

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

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

	2024	2023
	Number	Number
Youth worker	3	2
Administration	1	1
	4	3

12 Tangible fixed assets

	Equipment	Total
	£	£
Cost or revaluation		
At 1 November 2023	16,479	16,479
Additions	14,126	14,126
At 31 October 2024	30,605	30,605
Depreciation and impairment		
At 1 November 2023	12,133	12,133
Depreciation charge for the year	3,468	3,468
At 31 October 2024	15,601	15,601
Net book values		
At 31 October 2024	15,004	15,004
At 31 October 2023	4,346	4,346

13 Debtors

	2024	2023
	£	£
Trade debtors	1,970	603
Other debtors	2,000	2,000
Prepayments and accrued income	1,656	948
	5,626	3,551

14 Creditors:
amounts falling due within one year

	2024	2023
	£	£
Other taxes and social security	227	14
Accruals	352	1,144
	579	1,158

15 Movement in funds

	At 1 November 2023	Incoming resources (including other gains/losses)	Resources expended	At 31 October 2024
	£	£	£	£
Restricted funds:				
Restricted income funds:				
Salaries	-	54,495	-	54,495
Premises Costs	5,556	300	(41,251)	(35,395)
Sports Equipment and Sessions	4,075	-	(764)	3,311
Heating	-	-	(4,700)	(4,700)
Activities and Trips	33,194	1,791	(2,973)	32,012
Horticultural Project	2,050	-	-	2,050
Media Project	1,441	-	-	1,441
Total	46,316	56,586	(49,688)	53,214
Unrestricted funds:				
General funds	13,283	13,538	(22,635)	4,186
Total funds	59,599	70,124	(72,323)	57,400

Purposes and restrictions in relation to the funds:

Restricted funds:

Salaries	Fund staff costs
Premises Costs	Fund cost of premises
Sports Equipment and Sessions	Fund cost of sports equipment and running sessions
Heating	Fund cost of sports equipment and running sessions
Activities and Trips	Fund cost of activities and trips
Horticultural Project	Fund cost of a horticultural project
Media Project	Fund cost of a media project

16 Analysis of net assets between funds

	Unrestricted funds	Restricted funds	Total
	£	£	£
Fixed assets	13,502	1,502	15,004
Net current assets	30,902	11,494	42,396
	44,404	12,996	57,400

17 Reconciliation of net debt

	At 1 November 2023	Cash flows	At 31 October 2024
	£	£	£
Cash and cash equivalents	52,860	(15,511)	37,349
	52,860	(15,511)	37,349
Net debt	52,860	(15,511)	37,349

18 Commitments

Operating lease commitments

Annual commitments under non-cancellable operating leases are as follows:

	2024 Land and buildings	2024 Other	2023 Land and buildings	2023 Other
	£	£	£	£
Operating leases with expiry date:				
Within one year	-	-	-	264
In the second to fifth years inclusive	8,000	-	8,000	-
	8,000	-	8,000	264

Pension commitments

	2024	2023
	£	£
The pension cost charge to the company amounted to:	938	1,315

19 Related party disclosures

Controlling party

There is no controlling party.

Braintree Youth Project Charity
Detailed Statement of Financial Activities

for the year ended 31 October 2024

	Unrestricted funds 2024 £	Restricted funds 2024 £	Total funds 2024 £	Total funds 2023 £
Income and endowments from:				
Donations and legacies				
Grants received	1,367	56,445	57,812	53,099
Donations	10,628	-	10,628	9,861
	11,995	56,445	68,440	62,960
Charitable activities				
Youth courses and projects	-	141	141	490
	-	141	141	490
Investments				
Bank interest received	63	-	63	123
	63	-	63	123
Other				
Rental income	1,480	-	1,480	400
	1,480	-	1,480	400
Total income and endowments	13,538	56,586	70,124	63,973
Expenditure on:				
Charitable activities				
Youth courses and projects	-	2,973	2,973	9,501
Youth sports equipment	-	230	230	356
	-	3,203	3,203	9,857
Governance costs				
Independent examiners fee	355	-	355	339
	355	-	355	339
Total of expenditure on charitable activities	355	3,203	3,558	10,196
Other expenditure				
Refund of grant	-	1,750	1,750	-
Marketing costs	245	-	245	744
	245	1,750	1,995	744
Employee costs				
Salaries/wages	-	40,238	40,238	42,799
Pension costs	-	938	938	1,315
Staff entertainment	468	-	468	446
Staff recruitment	-	75	75	-
Staff training	560	-	560	16
	1,028	41,251	42,279	44,576
Premises costs				
Rent	8,000	-	8,000	8,000
Rates	267	-	267	872

Light, heat and power	1,457	-	1,457	1,382
Premises cleaning	359	-	359	223
Premises insurances	1,030	-	1,030	365
Premises repairs and maintenance	1,755	2,950	4,705	1,316
	12,868	2,950	15,818	12,158
General administrative costs, including depreciation and amortisation				
Depreciation of Equipment	2,934	534	3,468	1,408
Bank charges	66	-	66	125
General insurances	651	-	651	642
Postage and couriers	9	-	9	14
Software, IT support and related costs	1,209	-	1,209	247
Stationery and printing	1,626	-	1,626	915
Subscriptions	469	-	469	305
Telephone, fax and broadband	858	-	858	542
	7,822	534	8,356	4,198
Legal and professional costs				
Other legal and professional costs	317	-	317	258
	317	-	317	258
Total of expenditure of other costs	22,280	46,485	68,765	61,934
Total expenditure	22,635	49,688	72,323	72,130
Net gains on investments	-	-	-	-
Net expenditure	(9,097)	6,898	(2,199)	(8,157)
Net expenditure before other gains/(losses)	(9,097)	6,898	(2,199)	(8,157)
Other Gains	-	-	-	-
Net movement in funds	(9,097)	6,898	(2,199)	(8,157)
Reconciliation of funds:				
Total funds brought forward	13,283	46,316	59,599	67,756
Total funds carried forward	4,186	53,214	57,400	59,599

Braintree Youth Project Charity

Charity No. 1139014

Company No. 07437568

Trustees' Report and Unaudited Accounts

31 October 2024

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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 unaudited financial statements of the charity for the year ended 31 October 2024.

REFERENCE AND ADMINISTRATIVE DETAILS

Company No. 07437568

Charity No. 1139014

Registered Office

Fountain Cottages
2 St Michaels Road
Braintree
Essex
CM7 1EX

Directors and Trustees
The Directors of the charitable company are its Trustees for the purposes of charity law.
The following Directors and Trustees served during the year:

A.L. East
D.J. Huxter
P. Smith
R.D. Wearmouth

Company Secretary

K.R. Huxter

Accountants

Quantic Accountancy Limited
1 Second Avenue
Bluebridge
Halstead
Essex
CO9 2SU

Bankers
CAF Bank Limited
25 Kings Hill Avenue
Kings Hill
West Maling
Kent
ME19 4JQ

OBJECTIVES AND ACTIVITIES

The purpose of the charity is to improve the life chances of the young people of Braintree, through the provision of a youth club.

The youth club forms the basis for the provision of services to meet the needs of the young people in areas such as substance abuse, health, welfare, education, employment and relationships etc

ACHIEVEMENTS AND PERFORMANCE

The charity received grants and donations totalling £68,440 (2023: £62,960)

PLANS FOR FUTURE PERIODS

The trustees intend to continue its policy of providing services through the youth club to the young people of Braintree.

STRUCTURE, GOVERNANCE AND MANAGEMENT

The charity was incorporated on 11 November 2010 and is governed by the Memorandum and Articles of Association of the company, and constitutes a limited company, limited by guarantee, as defined by the Companies Act 2006.

The trustees have considered the risks faced by the charity and identified the major risks to which the charity is exposed.

They have reviewed those risks and satisfied themselves that there are controls in place to mitigate their potential effect.

New members of the board are identified by existing members to fill particular skills gaps and are given appropriate charity legislation guidance.

The Trustees are responsible for keeping proper accounting records that disclose with reasonable accuracy at any time the financial position of the charity and to enable them to ensure that the financial statements comply with the Companies Act 2006. The Trustees are also responsible for safeguarding the assets of the charity and hence taking reasonable steps for the prevention and detection of fraud and other irregularities.

The above report has been prepared in accordance with the provisions applicable to companies subject to the small companies regime as set out in Part 15 of the Companies Act 2006 and in accordance with the Charities SORP (FRS 102).

Signed on behalf of the board

A.L. East
Trustee
13 May 2025

Independent Examiner's Report to the trustees of Braintree Youth Project Charity

I report to the charity trustees on my examination of the financial statements of Braintree Youth Project Charity for the year ended 31 October 2024.

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 financial statements in accordance with the requirements of the Companies Act 2006 ('the 2006 Act.

Having satisfied myself that the financial statements of the Charity are not required to be audited under Part 16 of the 2006 Act and are eligible for independent examination, I report in respect of my examination of your charity's financial statements 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

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

- accounting records were not kept in accordance with section 386 of the 2006 Act ; or
- the financial statements do not accord with those records; or
- the financial statements do not comply with the accounting requirements under section 396 of the 2006 Act other than any requirement that the financial statements give a 'true and fair' view which is not a matter considered as part of an independent examination; or
- the financial statements 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 financial statements to be reached.

S J Foster (FCCA) ACCA
Quantic Accountancy Limited
1 Second Avenue
Bluebridge
Halstead
Essex
CO9 2SU
13 May 2025

Braintree Youth Project Charity
Statement of Financial Activities

for the year ended 31 October 2024

	Notes	Unrestricted funds 2024 £	Restricted funds 2024 £	Total funds 2024 £	Total funds 2023 £
Income and endowments from:					
Donations and legacies	4	11,995	56,445	68,440	62,960
Charitable activities	5	-	141	141	490
Investments	6	63	-	63	123
Other	7	1,480	-	1,480	400
Total		13,538	56,586	70,124	63,973
Expenditure on:					
Charitable activities	8	355	3,203	3,558	10,196
Other	9	22,280	46,485	68,765	61,934
Total		22,635	49,688	72,323	72,130
Net gains on investments		-	-	-	-
Net expenditure	10	(9,097)	6,898	(2,199)	(8,157)
Transfers between funds		-	-	-	-
Net expenditure before other gains/(losses)		(9,097)	6,898	(2,199)	(8,157)
Other gains and losses					
Net movement in funds		(9,097)	6,898	(2,199)	(8,157)
Reconciliation of funds:					
Total funds brought forward		13,283	46,316	59,599	67,756
Total funds carried forward		4,186	53,214	57,400	59,599

Braintree Youth Project Charity
Summary Income and Expenditure Account
for the year ended 31 October 2024

	2024 £	2023 £
Income	70,061	63,850
Interest and investment income	63	123
Gross income for the year	70,124	63,973
Expenditure	68,855	70,722
Depreciation and charges for impairment of fixed assets	3,468	1,408
Total expenditure for the year	72,323	72,130
Net expenditure before tax for the year	(2,199)	(8,157)
Net expenditure for the year	(2,199)	(8,157)

Braintree Youth Project Charity
Balance Sheet

at 31 October 2024

Company No. 07437568	Notes	2024	2023
		£	£
Fixed assets			
Tangible assets	12	15,004	4,346
		15,004	4,346
Current assets			
Debtors	13	5,626	3,551
Cash at bank and in hand		37,349	52,860
		42,975	56,411
Creditors: Amount falling due within one year	14	(579)	(1,158)
Net current assets		42,396	55,253
Total assets less current liabilities		57,400	59,599
Net assets excluding pension asset or liability		57,400	59,599
Total net assets		57,400	59,599
The funds of the charity			
Restricted funds	15		
Restricted income funds		53,214	46,316
		53,214	46,316
Unrestricted funds	15		
General funds		4,186	13,283
		4,186	13,283
Reserves	15		
Total funds		57,400	59,599

These accounts have been prepared in accordance with the special provisions of Part 15 of the Companies Act 2006 relating to small companies.
For the year ended 31 October 2024 the company was entitled to exemption under section 477 of the Companies Act 2006 relating to small companies.
The members have not required the company to obtain an audit in accordance with section 476 of the Companies Act 2006.
The directors acknowledge their responsibilities for complying with the requirements of the Companies Act 2006 with respect to accounting records and the preparation of accounts.

Approved by the board on 13 May 2025

And signed on its behalf by:

D.J. Huxter
Trustee
13 May 2025

1 Accounting policies

Basis of preparation

The financial statements have been prepared in accordance with 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 2015) - (Charities SORP (FRS 102)), the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) and the Companies Act 2006.

Change in basis of accounting or to previous accounts

There has been no change to the accounting policies (valuation rules and method of accounting) since last year and no changes have been made to accounts for previous years.

Fund accounting

Unrestricted funds	These are available for use at the discretion of the trustees in furtherance of the general objects of the charity.
Designated funds	These are unrestricted funds earmarked by the trustees for particular purposes.
Revaluation funds	These are unrestricted funds which include a revaluation reserve representing the restatement of investment assets at their market values.
Restricted funds	These are available for use subject to restrictions imposed by the donor or through terms of an appeal.

Income

Recognition of income	Income is included in the Statement of Financial Activities (SoFA) when the charity becomes entitled to, and virtually certain to receive, the income and the amount of the income can be measured with sufficient reliability.
Income with related expenditure	Where income has related expenditure the income and related expenditure is reported gross in the SoFA.
Donations and legacies	Voluntary income received by way of grants, donations and gifts is included in the the SoFA when receivable and only when the Charity has unconditional entitlement to the income.
Tax reclaims on donations and gifts	Income from tax reclaims is included in the SoFA at the same time as the gift/donation to which it relates.
Donated services and facilities	These are only included in income (with an equivalent amount in expenditure) where the benefit to the Charity is reasonably quantifiable, measurable and material.
Volunteer help	The value of any volunteer help received is not included in the accounts.
Investment income	This is included in the accounts when receivable.
Gains/(losses) on revaluation of fixed assets	This includes any gain or loss resulting from revaluing investments to market value at the end of the year.
Gains/(losses) on investment assets	This includes any gain or loss on the sale of investments.

Expenditure

Recognition of expenditure	Expenditure is recognised on an accruals basis. Expenditure includes any VAT which cannot be fully recovered, and is reported as part of the expenditure to which it relates.
Expenditure on raising funds	These comprise the costs associated with attracting voluntary income, fundraising trading costs and investment management costs.
Expenditure on charitable activities	These comprise the costs incurred by the Charity in the delivery of its activities and services in the furtherance of its objects, including the making of grants and governance costs.
Grants payable	All grant expenditure is accounted for on an actual paid basis plus an accrual for grants that have been approved by the trustees at the end of the year but not yet paid.
Governance costs	These include those costs associated with meeting the constitutional and statutory requirements of the Charity, including any audit/independent examination fees, costs linked to the strategic management of the Charity, together with a share of other administration costs.
Other expenditure	These are support costs not allocated to a particular activity.

Taxation

The charity is exempt from corporation tax on its charitable activities.

Tangible fixed assets and depreciation

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

Equipment	15% Straight line

Trade and other debtors

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

Cash and cash equivalents

Cash and cash equivalents comprise cash at bank and on hand, demand deposits with banks and other short-term highly liquid investments with original maturities of three months or less and bank overdrafts. In the statement of financial position, bank overdrafts are shown within borrowings or current liabilities. In the Statement of Cash Flows, cash and cash equivalents are shown net of bank overdrafts that are repayable on demand and form an integral part of the company's cash management.

Trade and other creditors

Short term creditors are measured at the transaction price. Other creditors and provisions are recognised where the charity has a present obligation resulting from a past event that will probably result in the transfer of funds to a third party and the amount due to settle the obligation can be measured or estimated reliably. Creditors and provisions are normally recognised at their settlement amount after allowing for any trade discounts due.

Leased assets

Where the charity enters into a lease which entails taking substantially all the risks and rewards of ownership of an asset, the lease is treated as a finance lease.
Leases which do not transfer substantially all the risks and rewards of ownership to charity are classified as operating leases.
Assets held under finance leases are initially recognised as assets of the charity at their fair value at the inception of the lease or, if lower, at the present value of the minimum lease payments. The corresponding liability to the lessor is included in the balance sheet date as a finance lease obligation.
Lease payments are apportioned between finance expenses and reduction of the lease obligation so as to achieve a constant rate of interest on the remaining balance of the liability. Finance expenses are recognised immediately, unless they are directly attributable to qualifying assets, in which case they are capitalised in accordance with the charity's policy on borrowing costs.
Assets held under finance leases are depreciated in the same way as owned assets.

Operating lease payments are recognised as an expense on a straight-line basis over the lease term.
In the event that lease incentives are received to enter into operating leases, such incentives are recognised as a liability. The aggregate benefit of incentives is recognised as a reduction of rental expense on a straight-line basis.

Pension costs

The charity operates a defined contribution plan for its employees. A defined contribution plan is a pension plan under which the company pays fixed contributions into a separate entity. Once the contributions have been paid the company has no further payments obligations. The contributions are recognised as expenses when they fall due. Amounts not paid are shown in accruals in the balance sheet. The assets of the plan are held separately from the company in independently administered funds.

Receipt of donated goods, facilities and services

All donated goods, facilities and services received are recognised within incoming resources and expenditure at an estimate of the value to the charity.

2 Company status

The company is a private company limited by guarantee and consequently does not have share capital.

3 Statement of Financial Activities - prior year

	Unrestricted funds 2023	Restricted funds 2023	Total funds 2023
	£	£	£
Income and endowments from:			
Donations and legacies	14,002	48,958	62,960
Charitable activities	-	490	490
Investments	123	-	123
Other	400	-	400
Total	14,525	49,448	63,973
Expenditure on:			
Charitable activities	339	9,857	10,196
Other	17,250	44,684	61,934
Total	17,589	54,541	72,130
Net income	(3,064)	(5,093)	(8,157)
Transfers between funds	(5,383)	5,383	-
Net income before other gains/(losses)	(8,447)	290	(8,157)
Other gains and losses:			
Net movement in funds	(8,447)	290	(8,157)
Reconciliation of funds:			
Total funds brought forward	21,730	46,026	67,756
Total funds carried forward	13,283	46,316	59,599

4 Income from donations and legacies

	Unrestricted	Restricted	Total 2024	Total 2023
	£	£	£	£
Grants received	1,367	56,445	57,812	53,099
Donations	10,628	-	10,628	9,861
	11,995	56,445	68,440	62,960

5 Income from charitable activities

	Restricted	Total 2024	Total 2023
	£	£	£
Youth courses and projects	141	141	490
	141	141	490

6 Income from investments

	Unrestricted	Total 2024	Total 2023
	£	£	£
Bank interest received	63	63	123
	63	63	123

7 Other income

	Unrestricted	Total 2024	Total 2023
	£	£	£
Rental income	1,480	1,480	400
	1,480	1,480	400

8 Expenditure on charitable activities

	Unrestricted	Restricted	Total 2024	Total 2023
	£	£	£	£
Expenditure on charitable activities				
Youth courses and projects	-	2,973	2,973	9,501
Youth sports equipment	-	230	230	356
Governance costs				
Independent examiners fee	355	-	355	339
	355	3,203	3,558	10,196

9 Other expenditure

	Unrestricted	Restricted	Total 2024	Total 2023
	£	£	£	£
Refund of grant	-	1,750	1,750	-
Marketing costs	245	-	245	744
Employee costs	1,028	41,251	42,279	44,576
Premises costs	12,868	2,950	15,818	12,158
Amortisation, depreciation, impairment, profit/loss on disposal of fixed assets	2,934	534	3,468	1,408
General administrative costs	4,888	-	4,888	2,790
Legal and professional costs	317	-	317	258
	22,280	46,485	68,765	61,934

10 Net expenditure before transfers

	2024	2023
This is stated after charging:	£	£
Depreciation of owned fixed assets	3,468	1,408

11 Staff costs

	2024	2023
Salaries and wages	40,238	42,799
Pension costs	938	1,315
	41,176	44,114

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

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

	2024	2023
	Number	Number
Youth worker	3	2
Administration	1	1
	4	3

12 Tangible fixed assets

	Equipment	Total
	£	£
Cost or revaluation		
At 1 November 2023	16,479	16,479
Additions	14,126	14,126
At 31 October 2024	30,605	30,605
Depreciation and impairment		
At 1 November 2023	12,133	12,133
Depreciation charge for the year	3,468	3,468
At 31 October 2024	15,601	15,601
Net book values		
At 31 October 2024	15,004	15,004
At 31 October 2023	4,346	4,346

13 Debtors

	2024	2023
	£	£
Trade debtors	1,970	603
Other debtors	2,000	2,000
Prepayments and accrued income	1,656	948
	5,626	3,551

14 Creditors:
amounts falling due within one year

	2024	2023
	£	£
Other taxes and social security	227	14
Accruals	352	1,144
	579	1,158

15 Movement in funds

	At 1 November 2023	Incoming resources (including other gains/losses)	Resources expended	At 31 October 2024
	£	£	£	£
Restricted funds:				
Restricted income funds:				
Salaries	-	54,495	-	54,495
Premises Costs	5,556	300	(41,251)	(35,395)
Sports Equipment and Sessions	4,075	-	(764)	3,311
Heating	-	-	(4,700)	(4,700)
Activities and Trips	33,194	1,791	(2,973)	32,012
Horticultural Project	2,050	-	-	2,050
Media Project	1,441	-	-	1,441
Total	46,316	56,586	(49,688)	53,214
Unrestricted funds:				
General funds	13,283	13,538	(22,635)	4,186
Total funds	59,599	70,124	(72,323)	57,400

Purposes and restrictions in relation to the funds:

Restricted funds:

Salaries	Fund staff costs
Premises Costs	Fund cost of premises
Sports Equipment and Sessions	Fund cost of sports equipment and running sessions
Heating	Fund cost of sports equipment and running sessions
Activities and Trips	Fund cost of activities and trips
Horticultural Project	Fund cost of a horticultural project
Media Project	Fund cost of a media project

16 Analysis of net assets between funds

	Unrestricted funds	Restricted funds	Total
	£	£	£
Fixed assets	13,502	1,502	15,004
Net current assets	30,902	11,494	42,396
	44,404	12,996	57,400

17 Reconciliation of net debt

	At 1 November 2023	Cash flows	At 31 October 2024
	£	£	£
Cash and cash equivalents	52,860	(15,511)	37,349
	52,860	(15,511)	37,349
Net debt	52,860	(15,511)	37,349

18 Commitments

Operating lease commitments

Annual commitments under non-cancellable operating leases are as follows:

	2024 Land and buildings	2024 Other	2023 Land and buildings	2023 Other
	£	£	£	£
Operating leases with expiry date:				
Within one year	-	-	-	264
In the second to fifth years inclusive	8,000	-	8,000	-
	8,000	-	8,000	264

Pension commitments

	2024	2023
	£	£
The pension cost charge to the company amounted to:	938	1,315

19 Related party disclosures

Controlling party

There is no controlling party.

Braintree Youth Project Charity
Detailed Statement of Financial Activities

for the year ended 31 October 2024

	Unrestricted funds 2024 £	Restricted funds 2024 £	Total funds 2024 £	Total funds 2023 £
Income and endowments from:				
Donations and legacies				
Grants received	1,367	56,445	57,812	53,099
Donations	10,628	-	10,628	9,861
	11,995	56,445	68,440	62,960
Charitable activities				
Youth courses and projects	-	141	141	490
	-	141	141	490
Investments				
Bank interest received	63	-	63	123
	63	-	63	123
Other				
Rental income	1,480	-	1,480	400
	1,480	-	1,480	400
Total income and endowments	13,538	56,586	70,124	63,973
Expenditure on:				
Charitable activities				
Youth courses and projects	-	2,973	2,973	9,501
Youth sports equipment	-	230	230	356
	-	3,203	3,203	9,857
Governance costs				
Independent examiners fee	355	-	355	339
	355	-	355	339
Total of expenditure on charitable activities	355	3,203	3,558	10,196
Other expenditure				
Refund of grant	-	1,750	1,750	-
Marketing costs	245	-	245	744
	245	1,750	1,995	744
Employee costs				
Salaries/wages	-	40,238	40,238	42,799
Pension costs	-	938	938	1,315
Staff entertainment	468	-	468	446
Staff recruitment	-	75	75	-
Staff training	560	-	560	16
	1,028	41,251	42,279	44,576
Premises costs				
Rent	8,000	-	8,000	8,000
Rates	267	-	267	872

Light, heat and power	1,457	-	1,457	1,382
Premises cleaning	359	-	359	223
Premises insurances	1,030	-	1,030	365
Premises repairs and maintenance	1,755	2,950	4,705	1,316
	12,868	2,950	15,818	12,158
General administrative costs, including depreciation and amortisation				
Depreciation of Equipment	2,934	534	3,468	1,408
Bank charges	66	-	66	125
General insurances	651	-	651	642
Postage and couriers	9	-	9	14
Software, IT support and related costs	1,209	-	1,209	247
Stationery and printing	1,626	-	1,626	915
Subscriptions	469	-	469	305
Telephone, fax and broadband	858	-	858	542
	7,822	534	8,356	4,198
Legal and professional costs				
Other legal and professional costs	317	-	317	258
	317	-	317	258
Total of expenditure of other costs	22,280	46,485	68,765	61,934
Total expenditure	22,635	49,688	72,323	72,130
Net gains on investments	-	-	-	-
Net expenditure	(9,097)	6,898	(2,199)	(8,157)
Net expenditure before other gains/(losses)	(9,097)	6,898	(2,199)	(8,157)
Other Gains	-	-	-	-
Net movement in funds	(9,097)	6,898	(2,199)	(8,157)
Reconciliation of funds:				
Total funds brought forward	13,283	46,316	59,599	67,756
Total funds carried forward	4,186	53,214	57,400	59,599

BRAINTREE YOUTH PROJECT CHARITY

England & Wales - Charity number 1139014

Accounts

BYPC

Braintree Youth Project Charity

ANNUAL REPORT 2024

CHAIR'S REPORT

2023 was a good year and an eventful one. Martin our Youth Worker has continued to work with great enthusiasm and dedication, and with the help of our Apprentice, Lucy O'Dell we have greatly expanded our offering way beyond what we did before. You will read more about what we are now doing elsewhere in this Report.

We have been delighted to secure this year National Lottery funding for the next three years and that funding includes provision for a second youth worker so that we can continue to expand our offering to our young people.

We continue to have great support from various Trusts and charities and the Essex Community Foundation continues their faithful support year by year.

I also want to say a big thank you to the local churches and the individuals who give to us month to month. Your contribution is vital in helping to cover the overheads so we can fund raise for the children's services we want to provide. If you are reading this for the first time and wondering how to help, then a small monthly contribution will be a great help in keeping pace with the rising cost of utilities and overheads in general.

Our finances are sound but there is no guarantee the National Lottery will support us again in three years' time. Indeed, we understand it is rare for them to agree a third application in a row. The Board is thinking about alternative sources of funding going forward.

While we are continuing to ask those Trusts and charities who have helped in the past, and while we know money is tight, but if you are reading this as a local business looking for a local charity to support, please speak to us, we would love to have you on board.

I want to say a massive thank you to Kirsty, who has had to step down from her roles as Centre Manager and Finance Officer due to ill health. Her contribution to BYPC has been enormous and she will be missed. We send her our heartfelt best wishes for a speedy recovery. We are looking to recruit replacements as Centre Manager and for the bookkeeping role.

I would also like to thank my fellow Board members, David our Vice Chair, doing so much of the "hands on" work of looking after the youngsters in so many ways. Penny, for keeping us on the safeguarding straight and narrow.

We are planning to add Alan Roscoe to the Board at this AGM and our looking to expand the Board further. We would really like to have a Board member from each one of the Churches that so generously support us. We currently have a few gaps!

We are blessed with a great team, and we have exciting plans for when we have our second youth worker in place. There will be challenges ahead but God has been abundantly generous to us in the past and I think we can continue to trust in him for the future.

God bless you all and I look forward seeing you at the AGM.

Andrew East

Chairman

COMPANY SECRETARY'S REPORT

Braintree Youth Project Charity (BYPC) was incorporated under the Companies Act 2006 as a private company limited by guarantee on 11 November 2010. It was entered into the Charity Commission's Register of Charities on 15 November 2010.

8 **Board meetings** have been held since our AGM in March 2022.

Annual Returns to the Charities Commission and Companies House were submitted within the correct timespan.

As at 31st January 2023 the Charity had a total of 18 **Subscribers.**

David Huxter

Company Secretary

YOUTH WORKER'S REPORT

Much of what was said last year is still relevant this year, perhaps even more so. If we found 2022 to be one of our greatest years of growth 2023 has pleasantly surprised us by showing yet more growth. Where we used to be surprised to see more than 30 young people on a Friday we are now surprised to find less than 30, often breaking 40 or 50 young people at each session. We've also seen a plethora of new clubs including a chance to increase our Christian input with Choir, Alpha and Kintsugi hope. We took even more young people away on residentials in 2023 than we did in 2022, and have a wide ranging array of day trips as well. Just as before if I ever feel despondent I need only to look at our numbers to assure myself that something must be going right.

Alongside many of our regular trips and activities we've also been taking advantage of our friends in the Essex Boys and Girls clubs to access additional cheaper trips, we are preparing to do a joint residential in the Easter break and have several day trips coming up (Let us hope that with our success rate in the competitions they'll keep inviting us back).

Church Visits remain a delight and an honour, expanding our network to include every local church is an exciting project and developing in my own walk with God has been a great privilege that has certainly been honed by the work of BYPC.

All these additional young people and sessions does come with a price however we must ensure we keep searching for talented and passionate volunteers to keep up with the increasing demands and expectations of the charity. Our volunteers pour themselves into the work and are rightly deserving of praise but there's only so far any individual can stretch.

Speaking of we've been very blessed to have an apprentice with us this late year and a half, Lucy O'Dell has done great work and been well loved by the young people, her apprenticeship is coming to an end now and while we hope we'll see a lot of her we also pray for her every success as she pursues a career on her own beyond BYPC.

Finally (or perhaps pen ultimately) we are excited to soon grow our team by appointing a new youth worker and centre manager, this will greatly increase our capacity to run various and multiple clubs for our young people and we are praying that God will rise up the right people to join the team and serve the youth of Braintree. I am particularly excited to have someone join the team with a complimentary skill set to me (read, is interested in running the kind of clubs I don't like doing) and who will walk side by side in the important work we have here.

Ultimately, it's very busy, but that's very good, we have lots to do and lots of exciting opportunities coming, please don't stop praying for our service to these young people and the chance to share a little of Gods love and grace with them.

Martin Parslow

Youth Worker

DATA PROTECTION OFFICER'S REPORT

The charity continues to ensure that any personal data it handles is in line with the GDPR (General Data Protection Regulations).

We have an online cloud system which is encrypted for email and storage. The Board members and staff all use this to ensure that personal data is kept safe.

All sessions have been run in accordance with GDPR and safeguarding regulations.

To my knowledge there have been no data breaches over the last year and we remain fully compliant with Data Protection laws.

This year, Braintree Youth Project Charity have had the following data requests:

	Subject Access Request	Erasure Request
No. of Requests	0	0

Data Complaints:

We have received no complaints about how we deal with personal data.

David Huxter

Data Protection Officer

BRADWELL ON SEA – AUG 2023

Grant Funders in 2022-2023

Restricted Grants

Braintree United Charities	£240.00
Lottery Community Fund	£11,873.50
ECF/Eastlight	£10,000.00
Charles S French	£2,000.00
Jack Petchy Spring & Summer	£600.00
Augustine Courtauld Trust	£1,000.00
Fowler, Smith & Jones	£2,000.00
Tesco	£786.00
Essex Community Foundation	£3,500.00
Essex Youth Trust	£5,000.00
Jack Petchy Leaders	£785.00
Essex Community Foundation	£5,520.00

Unrestricted Grants

Marsh Christian Trust	£550
Woodward Charitable Trust	£1000.00

Donations

Liberal Club	£150.00

FINANCIAL SUPPORT

Ways you can support us financially:

- **Monthly Standing Order**
  Setting up a monthly standing order helps us to plan our day to day finances. You can give any amount you want, but typically £5 or £10 a month is the norm. It is straightforward to set up from your bank account—our bank details are:
  Sort Code: 40-52-40 Account Number: 00020531
  If you are a taxpayer, we can claim an additional 25% of your gift from the Government. Contact the office for a Gift Aid form, or download from our website.

- **Give as you Live**
  If you shop online, you could raise money for us at no extra cost. Go to www.giveasyoulive.com and from there, link to the website you want (eg Amazon, Argos, ebay, Currys PC World, Very—to name but a few). The site will register any purchase you make and give a percentage to us—for example, a £50 purchase at John Lewis would raise 50p for BYPC.

COMMUNITY FUND

Give as you Live® Donate >

SAFEGUARDING OFFICER'S REPORT

Safeguarding remains a priority and all volunteers were offered face to face training in September 2023. We use thirtyone:eight, an independent Christian company whose vision is a world where every child can feel, and be, safe. Their training materials are up to date and comprehensive.

Al our DBSs are renewed or created through thirtyone:eight. Training materials will be updated for volunteer training sessions in September 2024. Two board members will be receiving safeguarding lead training from thirtyone:eight, in April.

The board members have implemented an online system to record, monitor and respond to safeguarding concerns. It is widely used in schools with great effect and with over 100 young people on our register of attendants, we believe the cost of the subscription is very worthwhile. It is "CPOMS"; Child Protection Online Monitoring System.

The safeguarding policy is reviewed bi-annually and is on the BYPC website.

Our Lead Safeguarding Coordinator is Penny Smith psmith@braintreeyouth.org.uk

Currently the Centre Safeguarding Coordinator is David Huxter dhuxter@braintreeyouth.org.uk

Penny Smith
Safeguarding Lead

BYPC

Braintree Youth Project Charity

Registered in England Company No: 7437568

Registered with the Charity Commission No: 1139014

Registered address: 2 St Michael's Road, Braintree, CM7 1EX

Telephone: 01376 323764

Email: contact@braintreeyouth.org.uk

Braintree Youth Project Charity

Charity No. 1139014

Company No. 07437568

Trustees' Report and Unaudited Accounts

31 October 2023

Braintree Youth Project Charity
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Trustees' Annual Report	2 to 3
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Summary Income and Expenditure Account	6
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Detailed Statement of Financial Activities	16 to 17

The trustees, who are also directors of the charity for the purposes of the Companies Act 2006, present their report with the unaudited financial statements of the charity for the year ended 31 October 2023.

REFERENCE AND ADMINISTRATIVE DETAILS

Company No. 07437568

Charity No. 1139014

Registered Office

Fountain Cottages
2 St Michaels Road
Braintree
Essex
CM7 1EX

Directors and Trustees
The Directors of the charitable company are its Trustees for the purposes of charity law.
The following Directors and Trustees served during the year:

A.L. East	
A. England	(Resigned 23 March 2023)
G. Goodchild	(Resigned 11 November 2022)
D.J. Huxter	
P. Smith	
R.D. Wearmouth	

Company Secretary

K.R. Huxter

Accountants

Quantic Accountancy Limited
1 Second Avenue
Bluebridge
Halstead
Essex
CO9 2SU

Bankers
CAF Bank Limited
25 Kings Hill Avenue
Kings Hill
West Maling
Kent
ME19 4JQ

Braintree Youth Project Charity
Trustees Annual Report

OBJECTIVES AND ACTIVITIES

The purpose of the charity is to improve the life chances of the young people of Braintree, through the provision of a youth club.

The youth club forms the basis for the provision of services to meet the needs of the young people in areas such as substance abuse, health, welfare, education, employment and relationships etc

ACHIEVEMENTS AND PERFORMANCE

The charity received grants and donations totalling £62,960 (2022: £67,222)

PLANS FOR FUTURE PERIODS

The trustees intend to continue its policy of providing services through the youth club to the young people of Braintree.

STRUCTURE, GOVERNANCE AND MANAGEMENT

The charity was incorporated on 11 November 2010 and is governed by the Memorandum and Articles of Association of the company, and constitutes a limited company, limited by guarantee, as defined by the Companies Act 2006.

The trustees have considered the risks faced by the charity and identified the major risks to which the charity is exposed.

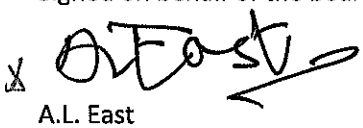
They have reviewed those risks and satisfied themselves that there are controls in place to mitigate their potential effect.

New members of the board are identified by existing members to fill particular skills gaps and are given appropriate charity legislation guidance.

The Trustees are responsible for keeping proper accounting records that disclose with reasonable accuracy at any time the financial position of the charity and to enable them to ensure that the financial statements comply with the Companies Act 2006. The Trustees are also responsible for safeguarding the assets of the charity and hence taking reasonable steps for the prevention and detection of fraud and other irregularities.

The above report has been prepared in accordance with the provisions applicable to companies subject to the small companies regime as set out in Part 15 of the Companies Act 2006 and in accordance with the Charities SORP (FRS 102).

Signed on behalf of the board



A.L. East
Trustee
13 March 2024

Independent Examiner's Report to the trustees of Braintree Youth Project Charity

I report to the charity trustees on my examination of the financial statements of Braintree Youth Project Charity for the year ended 31 October 2023.

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 financial statements in accordance with the requirements of the Companies Act 2006 ('the 2006 Act.

Having satisfied myself that the financial statements of the Charity are not required to be audited under Part 16 of the 2006 Act and are eligible for independent examination, I report in respect of my examination of your charity's financial statements 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

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

- accounting records were not kept in accordance with section 386 of the 2006 Act ; or
- the financial statements do not accord with those records; or
- the financial statements do not comply with the accounting requirements under section 396 of the 2006 Act other than any requirement that the financial statements give a 'true and fair' view which is not a matter considered as part of an independent examination; or
- the financial statements 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 financial statements to be reached.

S J Foster (FCCA) ACCA
Quantic Accountancy Limited
1 Second Avenue
Bluebridge
Halstead
Essex
CO9 2SU
13 March 2024

Braintree Youth Project Charity
Statement of Financial Activities

for the year ended 31 October 2023

	Notes	Unrestricted funds 2023 £	Restricted funds 2023 £	Total funds 2023 £	Total funds 2022 £
Income and endowments from:					
Donations and legacies	4	14,002	48,958	62,960	67,222
Charitable activities	5	-	490	490	168
Investments	6	123	-	123	33
Other	7	400	-	400	1,095
Total		14,525	49,448	63,973	68,518
Expenditure on:					
Charitable activities	8	339	9,857	10,196	14,696
Other	9	17,250	44,684	61,934	55,389
Total		17,589	54,541	72,130	70,085
Net gains on investments		-	-	-	-
Net expenditure	10	(3,064)	(5,093)	(8,157)	(1,567)
Transfers between funds		(5,383)	5,383	-	-
Net expenditure before other gains/(losses)		(8,447)	290	(8,157)	(1,567)
Other gains and losses					
Net movement in funds		(8,447)	290	(8,157)	(1,567)
Reconciliation of funds:					
Total funds brought forward		21,730	46,026	67,756	69,323
Total funds carried forward		13,283	46,316	59,599	67,756

Braintree Youth Project Charity
Summary Income and Expenditure Account
for the year ended 31 October 2023

	2023 £	2022 £
Income	63,850	68,485
Interest and investment income	123	33
Gross income for the year	63,973	68,518
Expenditure	70,722	68,713
Depreciation and charges for impairment of fixed assets	1,408	1,372
Total expenditure for the year	72,130	70,085
Net expenditure before tax for the year	(8,157)	(1,567)
Net expenditure for the year	(8,157)	(1,567)

Braintree Youth Project Charity
Balance Sheet

at 31 October 2023

Company No. 07437568	**Notes**	**2023**	**2022**
		£	**£**
Fixed assets			
Tangible assets	12	4,346	5,453
		4,346	5,453
Current assets			
Debtors	13	3,551	3,775
Cash at bank and in hand		52,860	59,905
		56,411	63,680
Creditors: Amount falling due within one year	14	(1,158)	(1,377)
Net current assets		55,253	62,303
Total assets less current liabilities		59,599	67,756
Net assets excluding pension asset or liability		59,599	67,756
Total net assets		59,599	67,756
The funds of the charity			
Restricted funds	15		
Restricted income funds		46,316	46,026
		46,316	46,026
Unrestricted funds	15		
General funds		13,283	21,730
		13,283	21,730
Reserves	15		
Total funds		59,599	67,756

These accounts have been prepared in accordance with the special provisions of Part 15 of the Companies Act 2006 relating to small companies.
For the year ended 31 October 2023 the company was entitled to exemption under section 477 of the Companies Act 2006 relating to small companies.
The members have not required the company to obtain an audit in accordance with section 476 of the Companies Act 2006.
The directors acknowledge their responsibilities for complying with the requirements of the Companies Act 2006 with respect to accounting records and the preparation of accounts.

Approved by the board on 13 March 2024

And signed on its behalf by:

D.J. Huxter
Trustee
13 March 2024

1 Accounting policies

Basis of preparation

The financial statements have been prepared in accordance with 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 2015) - (Charities SORP (FRS 102)), the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) and the Companies Act 2006.

Change in basis of accounting or to previous accounts

There has been no change to the accounting policies (valuation rules and method of accounting) since last year and no changes have been made to accounts for previous years.

Fund accounting

Unrestricted funds	These are available for use at the discretion of the trustees in furtherance of the general objects of the charity.
Designated funds	These are unrestricted funds earmarked by the trustees for particular purposes.
Revaluation funds	These are unrestricted funds which include a revaluation reserve representing the restatement of investment assets at their market values.
Restricted funds	These are available for use subject to restrictions imposed by the donor or through terms of an appeal.

Income

Recognition of income	Income is included in the Statement of Financial Activities (SoFA) when the charity becomes entitled to, and virtually certain to receive, the income and the amount of the income can be measured with sufficient reliability.
Income with related expenditure	Where income has related expenditure the income and related expenditure is reported gross in the SoFA.
Donations and legacies	Voluntary income received by way of grants, donations and gifts is included in the the SoFA when receivable and only when the Charity has unconditional entitlement to the income.
Tax reclaims on donations and gifts	Income from tax reclaims is included in the SoFA at the same time as the gift/donation to which it relates.
Donated services and facilities	These are only included in income (with an equivalent amount in expenditure) where the benefit to the Charity is reasonably quantifiable, measurable and material.
Volunteer help	The value of any volunteer help received is not included in the accounts.
Investment income	This is included in the accounts when receivable.
Gains/(losses) on revaluation of fixed assets	This includes any gain or loss resulting from revaluing investments to market value at the end of the year.
Gains/(losses) on investment assets	This includes any gain or loss on the sale of investments.

Expenditure

Recognition of expenditure	Expenditure is recognised on an accruals basis. Expenditure includes any VAT which cannot be fully recovered, and is reported as part of the expenditure to which it relates.
Expenditure on raising funds	These comprise the costs associated with attracting voluntary income, fundraising trading costs and investment management costs.
Expenditure on charitable activities	These comprise the costs incurred by the Charity in the delivery of its activities and services in the furtherance of its objects, including the making of grants and governance costs.
Grants payable	All grant expenditure is accounted for on an actual paid basis plus an accrual for grants that have been approved by the trustees at the end of the year but not yet paid.
Governance costs	These include those costs associated with meeting the constitutional and statutory requirements of the Charity, including any audit/independent examination fees, costs linked to the strategic management of the Charity, together with a share of other administration costs.
Other expenditure	These are support costs not allocated to a particular activity.

Taxation

The charity is exempt from corporation tax on its charitable activities.

Tangible fixed assets and depreciation

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

Equipment	15% Straight line

Trade and other debtors

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

Cash and cash equivalents

Cash and cash equivalents comprise cash at bank and on hand, demand deposits with banks and other short-term highly liquid investments with original maturities of three months or less and bank overdrafts. In the statement of financial position, bank overdrafts are shown within borrowings or current liabilities. In the Statement of Cash Flows, cash and cash equivalents are shown net of bank overdrafts that are repayable on demand and form an integral part of the company's cash management.

Trade and other creditors

Short term creditors are measured at the transaction price. Other creditors and provisions are recognised where the charity has a present obligation resulting from a past event that will probably result in the transfer of funds to a third party and the amount due to settle the obligation can be measured or estimated reliably. Creditors and provisions are normally recognised at their settlement amount after allowing for any trade discounts due.

Leased assets

Where the charity enters into a lease which entails taking substantially all the risks and rewards of ownership of an asset, the lease is treated as a finance lease.
Leases which do not transfer substantially all the risks and rewards of ownership to charity are classified as operating leases.
Assets held under finance leases are initially recognised as assets of the charity at their fair value at the inception of the lease or, if lower, at the present value of the minimum lease payments. The corresponding liability to the lessor is included in the balance sheet date as a finance lease obligation.
Lease payments are apportioned between finance expenses and reduction of the lease obligation so as to achieve a constant rate of interest on the remaining balance of the liability. Finance expenses are recognised immediately, unless they are directly attributable to qualifying assets, in which case they are capitalised in accordance with the charity's policy on borrowing costs.
Assets held under finance leases are depreciated in the same way as owned assets.

Operating lease payments are recognised as an expense on a straight-line basis over the lease term.
In the event that lease incentives are received to enter into operating leases, such incentives are recognised as a liability. The aggregate benefit of incentives is recognised as a reduction of rental expense on a straight-line basis.

Pension costs

The charity operates a defined contribution plan for its employees. A defined contribution plan is a pension plan under which the company pays fixed contributions into a separate entity. Once the contributions have been paid the company has no further payments obligations. The contributions are recognised as expenses when they fall due. Amounts not paid are shown in accruals in the balance sheet. The assets of the plan are held separately from the company in independently administered funds.

Receipt of donated goods, facilities and services

All donated goods, facilities and services received are recognised within incoming resources and expenditure at an estimate of the value to the charity.

2 **Company status**

The company is a private company limited by guarantee and consequently does not have share capital.

3 Statement of Financial Activities - prior year

	Unrestricted funds 2022	Restricted funds 2022	Total funds 2022
	£	£	£
Income and endowments from:			
Donations and legacies	15,682	51,540	67,222
Charitable activities	-	168	168
Investments	33	-	33
Other	1,095	-	1,095
Total	16,810	51,708	68,518
Expenditure on:			
Charitable activities	1,208	13,488	14,696
Other	16,043	39,346	55,389
Total	17,251	52,834	70,085
Net income	(441)	(1,126)	(1,567)
Transfers between funds	(6,169)	6,169	-
Net income before other gains/(losses)	(6,610)	5,043	(1,567)
Other gains and losses:			
Net movement in funds	(6,610)	5,043	(1,567)
Reconciliation of funds:			
Total funds brought forward	28,340	40,983	69,323
Total funds carried forward	21,730	46,026	67,756

4 Income from donations and legacies

	Unrestricted	Restricted	Total 2023	Total 2022
	£	£	£	£
Grants received	4,141	48,958	53,099	59,991
Donations	9,861	-	9,861	7,231
	14,002	48,958	62,960	67,222

5 Income from charitable activities

	Restricted	Total 2023	Total 2022
	£	£	£
Youth courses and projects	490	490	168
	490	490	168

6 Income from investments

	Unrestricted	Total 2023	Total 2022
	£	£	£
Bank interest received	123	123	33
	123	123	33

7 Other income

	Unrestricted	Total 2023	Total 2022
	£	£	£
Rental income	400	400	1,040
Tuck shop income	-	-	55
	400	400	1,095

8 Expenditure on charitable activities

	Unrestricted	Restricted	Total 2023	Total 2022
	£	£	£	£
Expenditure on charitable activities				
Youth courses and projects	-	9,501	9,501	13,875
Youth sports equipment	-	356	356	493
Governance costs				
Independent examiners fee	339	-	339	328
	339	9,857	10,196	14,696

9 Other expenditure

	Unrestricted	Restricted	Total 2023	Total 2022
	£	£	£	£
Refund of grant	-	-	-	700
Marketing costs	744	-	744	-
Employee costs	446	44,130	44,576	37,345
Premises costs	12,158	-	12,158	10,950
Amortisation, depreciation, impairment, profit/loss on disposal of fixed assets	854	554	1,408	1,372
General administrative costs	2,790	-	2,790	2,469
Legal and professional costs	258	-	258	2,553
	17,250	44,684	61,934	55,389

10 Net expenditure before transfers

	2023	2022
This is stated after charging:	£	£
Depreciation of owned fixed assets	1,408	1,372

11 Staff costs

	2023	2022
Salaries and wages	42,799	35,390
Pension costs	1,315	1,063
	44,114	36,453

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

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

	2023	2022
	Number	Number
Youth worker	2	2
Administration	1	1
	3	3

12 Tangible fixed assets

	Equipment	Total
	£	£
Cost or revaluation		
At 1 November 2022	16,178	16,178
Additions	301	301
At 31 October 2023	16,479	16,479
Depreciation and impairment		
At 1 November 2022	10,725	10,725
Depreciation charge for the year	1,408	1,408
At 31 October 2023	12,133	12,133
Net book values		
At 31 October 2023	4,346	4,346
At 31 October 2022	5,453	5,453

13 Debtors

	2023	2022
	£	£
Trade debtors	603	835
Other debtors	2,000	2,000
Prepayments and accrued income	948	940
	3,551	3,775

14 **Creditors:**

amounts falling due within one year

	2023	2022
	£	£
Other taxes and social security	14	238
Accruals	1,144	1,139
	1,158	1,377

15 **Movement in funds**

	At 1 November 2022	Incoming resources (including other gains/losses)	Resources expended	Gross transfers	At 31 October 2023
		£	£	£	£
Restricted funds:					
Restricted income funds:					
Salaries	-	38,747	(44,130)	5,383	-
Premises Costs	2,056	3,500	-	-	5,556
Sports Equipment and Sessions	2,985	2,000	(910)	-	4,075
Activities and Trips	37,494	5,201	(9,501)	-	33,194
Horticultural Project	2,050	-	-	-	2,050
Media Project	1,441	-	-	-	1,441
Total	46,026	49,448	(54,541)	5,383	46,316
Unrestricted funds:					
General funds	21,730	14,525	(17,589)	(5,383)	13,283
Total funds	67,756	63,973	(72,130)	-	59,599

Purposes and restrictions in relation to the funds:

Restricted funds:

Salaries	Fund staff costs
Premises Costs	Fund cost of premises
Sports Equipment and Sessions	Fund cost of sports equipment and running sessions
Activities and Trips	Fund cost of activities and trips
Horticultural Project	Fund cost of a horticultural project
Media Project	Fund cost of a media project

16 Analysis of net assets between funds

	Unrestricted funds	Restricted funds	Total
	£	£	£
Fixed assets	2,310	2,036	4,346
Net current assets	20,112	35,141	55,253
	22,422	37,177	59,599

17 Reconciliation of net debt

	At 1 November 2022	Cash flows	At 31 October 2023
	£	£	£
Cash and cash equivalents	59,905	(7,045)	52,860
	59,905	(7,045)	52,860
Net debt	59,905	(7,045)	52,860

18 Commitments

Operating lease commitments

Annual commitments under non-cancellable operating leases are as follows:

	2023 Land and buildings	2023 Other	2022 Land and buildings	2022 Other
	£	£	£	£
Operating leases with expiry date:				
Within one year	-	264	-	264
In the second to fifth years inclusive	8,000	-	8,000	-
	8,000	264	8,000	264

Pension commitments

	2023	2022
	£	£
The pension cost charge to the company amounted to:	1,315	1,063

19 Related party disclosures

Controlling party

There is no controlling party.

Braintree Youth Project Charity
Detailed Statement of Financial Activities
for the year ended 31 October 2023

	Unrestricted funds 2023 £	Restricted funds 2023 £	Total funds 2023 £	Total funds 2022 £
Income and endowments from:				
Donations and legacies				
Grants received	4,141	48,958	53,099	59,991
Donations	9,861	-	9,861	7,231
	14,002	48,958	62,960	67,222
Charitable activities				
Youth courses and projects	-	490	490	168
	-	490	490	168
Investments				
Bank interest received	123	-	123	33
	123	-	123	33
Other				
Rental income	400	-	400	1,040
Tuck shop income	-	-	-	55
	400	-	400	1,095
Total income and endowments	14,525	49,448	63,973	68,518
Expenditure on:				
Charitable activities				
Youth courses and projects	-	9,501	9,501	13,875
Youth sports equipment	-	356	356	493
	-	9,857	9,857	14,368
Governance costs				
Independent examiners fee	339	-	339	328
	339	-	339	328
Total of expenditure on charitable activities	339	9,857	10,196	14,696
Other expenditure				
Refund of grant	-	-	-	700
Marketing costs	744	-	744	-
	744	-	744	700
Employee costs				
Salaries/wages	-	42,799	42,799	35,390
Pension costs	-	1,315	1,315	1,063
Staff entertainment	446	-	446	-
Staff recruitment	-	-	-	543
Staff training	-	16	16	349
	446	44,130	44,576	37,345
Premises costs				
Rent	8,000	-	8,000	8,000

Braintree Youth Project Charity
Detailed Statement of Financial Activities

Rates	872	-	872	204
Light, heat and power	1,382	-	1,382	1,160
Premises cleaning	223	-	223	332
Premises insurances	365	-	365	511
Premises repairs and maintenance	1,316	-	1,316	743
	12,158	-	12,158	10,950
General administrative costs, including depreciation and amortisation				
Depreciation of Equipment	854	554	1,408	1,372
Bank charges	125	-	125	179
General insurances	642	-	642	-
Postage and couriers	14	-	14	-
Software, IT support and related costs	247	-	247	144
Stationery and printing	915	-	915	992
Subscriptions	305	-	305	174
Sundry expenses	-	-	-	459
Telephone, fax and broadband	542	-	542	521
	3,644	554	4,198	3,841
Legal and professional costs				
Solicitor's fees	-	-	-	2,195
Other legal and professional costs	258	-	258	358
	258	-	258	2,553
Total of expenditure of other costs	17,250	44,684	61,934	55,389
Total expenditure	17,589	54,541	72,130	70,085
Net gains on investments	-	-	-	-
Net expenditure	(3,064)	(5,093)	(8,157)	(1,567)
Transfers between funds	(5,383)	5,383	-	-
Net expenditure before other gains/(losses)	(8,447)	290	(8,157)	(1,567)
Other Gains	-	-	-	-
Net movement in funds	(8,447)	290	(8,157)	(1,567)
Reconciliation of funds:				
Total funds brought forward	21,730	46,026	67,756	69,323
Total funds carried forward	13,283	46,316	59,599	67,756

Braintree Youth Project Charity

Charity No. 1139014

Company No. 07437568

Trustees' Report and Unaudited Accounts

31 October 2023

Braintree Youth Project Charity
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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 unaudited financial statements of the charity for the year ended 31 October 2023.

REFERENCE AND ADMINISTRATIVE DETAILS

Company No. 07437568

Charity No. 1139014

Registered Office

Fountain Cottages
2 St Michaels Road
Braintree
Essex
CM7 1EX

Directors and Trustees
The Directors of the charitable company are its Trustees for the purposes of charity law.
The following Directors and Trustees served during the year:

A.L. East	
A. England	(Resigned 23 March 2023)
G. Goodchild	(Resigned 11 November 2022)
D.J. Huxter	
P. Smith	
R.D. Wearmouth	

Company Secretary

K.R. Huxter

Accountants

Quantic Accountancy Limited
1 Second Avenue
Bluebridge
Halstead
Essex
CO9 2SU

Bankers
CAF Bank Limited
25 Kings Hill Avenue
Kings Hill
West Maling
Kent
ME19 4JQ

Braintree Youth Project Charity
Trustees Annual Report

OBJECTIVES AND ACTIVITIES

The purpose of the charity is to improve the life chances of the young people of Braintree, through the provision of a youth club.

The youth club forms the basis for the provision of services to meet the needs of the young people in areas such as substance abuse, health, welfare, education, employment and relationships etc

ACHIEVEMENTS AND PERFORMANCE

The charity received grants and donations totalling £62,960 (2022: £67,222)

PLANS FOR FUTURE PERIODS

The trustees intend to continue its policy of providing services through the youth club to the young people of Braintree.

STRUCTURE, GOVERNANCE AND MANAGEMENT

The charity was incorporated on 11 November 2010 and is governed by the Memorandum and Articles of Association of the company, and constitutes a limited company, limited by guarantee, as defined by the Companies Act 2006.

The trustees have considered the risks faced by the charity and identified the major risks to which the charity is exposed.

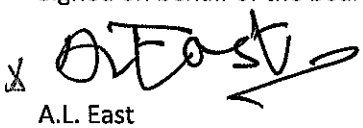
They have reviewed those risks and satisfied themselves that there are controls in place to mitigate their potential effect.

New members of the board are identified by existing members to fill particular skills gaps and are given appropriate charity legislation guidance.

The Trustees are responsible for keeping proper accounting records that disclose with reasonable accuracy at any time the financial position of the charity and to enable them to ensure that the financial statements comply with the Companies Act 2006. The Trustees are also responsible for safeguarding the assets of the charity and hence taking reasonable steps for the prevention and detection of fraud and other irregularities.

The above report has been prepared in accordance with the provisions applicable to companies subject to the small companies regime as set out in Part 15 of the Companies Act 2006 and in accordance with the Charities SORP (FRS 102).

Signed on behalf of the board



A.L. East
Trustee
13 March 2024

Independent Examiner's Report to the trustees of Braintree Youth Project Charity

I report to the charity trustees on my examination of the financial statements of Braintree Youth Project Charity for the year ended 31 October 2023.

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 financial statements in accordance with the requirements of the Companies Act 2006 ('the 2006 Act.

Having satisfied myself that the financial statements of the Charity are not required to be audited under Part 16 of the 2006 Act and are eligible for independent examination, I report in respect of my examination of your charity's financial statements 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

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

- accounting records were not kept in accordance with section 386 of the 2006 Act ; or
- the financial statements do not accord with those records; or
- the financial statements do not comply with the accounting requirements under section 396 of the 2006 Act other than any requirement that the financial statements give a 'true and fair' view which is not a matter considered as part of an independent examination; or
- the financial statements 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 financial statements to be reached.

S J Foster (FCCA) ACCA
Quantic Accountancy Limited
1 Second Avenue
Bluebridge
Halstead
Essex
CO9 2SU
13 March 2024

Braintree Youth Project Charity
Statement of Financial Activities

for the year ended 31 October 2023

	Notes	Unrestricted funds 2023 £	Restricted funds 2023 £	Total funds 2023 £	Total funds 2022 £
Income and endowments from:					
Donations and legacies	4	14,002	48,958	62,960	67,222
Charitable activities	5	-	490	490	168
Investments	6	123	-	123	33
Other	7	400	-	400	1,095
Total		14,525	49,448	63,973	68,518
Expenditure on:					
Charitable activities	8	339	9,857	10,196	14,696
Other	9	17,250	44,684	61,934	55,389
Total		17,589	54,541	72,130	70,085
Net gains on investments		-	-	-	-
Net expenditure	10	(3,064)	(5,093)	(8,157)	(1,567)
Transfers between funds		(5,383)	5,383	-	-
Net expenditure before other gains/(losses)		(8,447)	290	(8,157)	(1,567)
Other gains and losses					
Net movement in funds		(8,447)	290	(8,157)	(1,567)
Reconciliation of funds:					
Total funds brought forward		21,730	46,026	67,756	69,323
Total funds carried forward		13,283	46,316	59,599	67,756

Braintree Youth Project Charity
Summary Income and Expenditure Account
for the year ended 31 October 2023

	2023 £	2022 £
Income	63,850	68,485
Interest and investment income	123	33
Gross income for the year	63,973	68,518
Expenditure	70,722	68,713
Depreciation and charges for impairment of fixed assets	1,408	1,372
Total expenditure for the year	72,130	70,085
Net expenditure before tax for the year	(8,157)	(1,567)
Net expenditure for the year	(8,157)	(1,567)

Braintree Youth Project Charity
Balance Sheet

at 31 October 2023

Company No. 07437568	**Notes**	**2023**	**2022**
		£	**£**
Fixed assets			
Tangible assets	12	4,346	5,453
		4,346	5,453
Current assets			
Debtors	13	3,551	3,775
Cash at bank and in hand		52,860	59,905
		56,411	63,680
Creditors: Amount falling due within one year	14	(1,158)	(1,377)
Net current assets		55,253	62,303
Total assets less current liabilities		59,599	67,756
Net assets excluding pension asset or liability		59,599	67,756
Total net assets		59,599	67,756
The funds of the charity			
Restricted funds	15		
Restricted income funds		46,316	46,026
		46,316	46,026
Unrestricted funds	15		
General funds		13,283	21,730
		13,283	21,730
Reserves	15		
Total funds		59,599	67,756

These accounts have been prepared in accordance with the special provisions of Part 15 of the Companies Act 2006 relating to small companies.
For the year ended 31 October 2023 the company was entitled to exemption under section 477 of the Companies Act 2006 relating to small companies.
The members have not required the company to obtain an audit in accordance with section 476 of the Companies Act 2006.
The directors acknowledge their responsibilities for complying with the requirements of the Companies Act 2006 with respect to accounting records and the preparation of accounts.

Approved by the board on 13 March 2024

And signed on its behalf by:

D.J. Huxter
Trustee
13 March 2024

1 Accounting policies

Basis of preparation

The financial statements have been prepared in accordance with 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 2015) - (Charities SORP (FRS 102)), the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) and the Companies Act 2006.

Change in basis of accounting or to previous accounts

There has been no change to the accounting policies (valuation rules and method of accounting) since last year and no changes have been made to accounts for previous years.

Fund accounting

Unrestricted funds	These are available for use at the discretion of the trustees in furtherance of the general objects of the charity.
Designated funds	These are unrestricted funds earmarked by the trustees for particular purposes.
Revaluation funds	These are unrestricted funds which include a revaluation reserve representing the restatement of investment assets at their market values.
Restricted funds	These are available for use subject to restrictions imposed by the donor or through terms of an appeal.

Income

Recognition of income	Income is included in the Statement of Financial Activities (SoFA) when the charity becomes entitled to, and virtually certain to receive, the income and the amount of the income can be measured with sufficient reliability.
Income with related expenditure	Where income has related expenditure the income and related expenditure is reported gross in the SoFA.
Donations and legacies	Voluntary income received by way of grants, donations and gifts is included in the the SoFA when receivable and only when the Charity has unconditional entitlement to the income.
Tax reclaims on donations and gifts	Income from tax reclaims is included in the SoFA at the same time as the gift/donation to which it relates.
Donated services and facilities	These are only included in income (with an equivalent amount in expenditure) where the benefit to the Charity is reasonably quantifiable, measurable and material.
Volunteer help	The value of any volunteer help received is not included in the accounts.
Investment income	This is included in the accounts when receivable.
Gains/(losses) on revaluation of fixed assets	This includes any gain or loss resulting from revaluing investments to market value at the end of the year.
Gains/(losses) on investment assets	This includes any gain or loss on the sale of investments.

Expenditure

Recognition of expenditure	Expenditure is recognised on an accruals basis. Expenditure includes any VAT which cannot be fully recovered, and is reported as part of the expenditure to which it relates.
Expenditure on raising funds	These comprise the costs associated with attracting voluntary income, fundraising trading costs and investment management costs.
Expenditure on charitable activities	These comprise the costs incurred by the Charity in the delivery of its activities and services in the furtherance of its objects, including the making of grants and governance costs.
Grants payable	All grant expenditure is accounted for on an actual paid basis plus an accrual for grants that have been approved by the trustees at the end of the year but not yet paid.
Governance costs	These include those costs associated with meeting the constitutional and statutory requirements of the Charity, including any audit/independent examination fees, costs linked to the strategic management of the Charity, together with a share of other administration costs.
Other expenditure	These are support costs not allocated to a particular activity.

Taxation

The charity is exempt from corporation tax on its charitable activities.

Tangible fixed assets and depreciation

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

Equipment	15% Straight line

Trade and other debtors

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

Cash and cash equivalents

Cash and cash equivalents comprise cash at bank and on hand, demand deposits with banks and other short-term highly liquid investments with original maturities of three months or less and bank overdrafts. In the statement of financial position, bank overdrafts are shown within borrowings or current liabilities. In the Statement of Cash Flows, cash and cash equivalents are shown net of bank overdrafts that are repayable on demand and form an integral part of the company's cash management.

Trade and other creditors

Short term creditors are measured at the transaction price. Other creditors and provisions are recognised where the charity has a present obligation resulting from a past event that will probably result in the transfer of funds to a third party and the amount due to settle the obligation can be measured or estimated reliably. Creditors and provisions are normally recognised at their settlement amount after allowing for any trade discounts due.

Leased assets

Where the charity enters into a lease which entails taking substantially all the risks and rewards of ownership of an asset, the lease is treated as a finance lease.
Leases which do not transfer substantially all the risks and rewards of ownership to charity are classified as operating leases.
Assets held under finance leases are initially recognised as assets of the charity at their fair value at the inception of the lease or, if lower, at the present value of the minimum lease payments. The corresponding liability to the lessor is included in the balance sheet date as a finance lease obligation.
Lease payments are apportioned between finance expenses and reduction of the lease obligation so as to achieve a constant rate of interest on the remaining balance of the liability. Finance expenses are recognised immediately, unless they are directly attributable to qualifying assets, in which case they are capitalised in accordance with the charity's policy on borrowing costs.
Assets held under finance leases are depreciated in the same way as owned assets.

Operating lease payments are recognised as an expense on a straight-line basis over the lease term.
In the event that lease incentives are received to enter into operating leases, such incentives are recognised as a liability. The aggregate benefit of incentives is recognised as a reduction of rental expense on a straight-line basis.

Pension costs

The charity operates a defined contribution plan for its employees. A defined contribution plan is a pension plan under which the company pays fixed contributions into a separate entity. Once the contributions have been paid the company has no further payments obligations. The contributions are recognised as expenses when they fall due. Amounts not paid are shown in accruals in the balance sheet. The assets of the plan are held separately from the company in independently administered funds.

Receipt of donated goods, facilities and services

All donated goods, facilities and services received are recognised within incoming resources and expenditure at an estimate of the value to the charity.

2 **Company status**

The company is a private company limited by guarantee and consequently does not have share capital.

3 Statement of Financial Activities - prior year

	Unrestricted funds 2022	Restricted funds 2022	Total funds 2022
	£	£	£
Income and endowments from:			
Donations and legacies	15,682	51,540	67,222
Charitable activities	-	168	168
Investments	33	-	33
Other	1,095	-	1,095
Total	16,810	51,708	68,518
Expenditure on:			
Charitable activities	1,208	13,488	14,696
Other	16,043	39,346	55,389
Total	17,251	52,834	70,085
Net income	(441)	(1,126)	(1,567)
Transfers between funds	(6,169)	6,169	-
Net income before other gains/(losses)	(6,610)	5,043	(1,567)
Other gains and losses:			
Net movement in funds	(6,610)	5,043	(1,567)
Reconciliation of funds:			
Total funds brought forward	28,340	40,983	69,323
Total funds carried forward	21,730	46,026	67,756

4 Income from donations and legacies

	Unrestricted	Restricted	Total 2023	Total 2022
	£	£	£	£
Grants received	4,141	48,958	53,099	59,991
Donations	9,861	-	9,861	7,231
	14,002	48,958	62,960	67,222

5 Income from charitable activities

	Restricted	Total 2023	Total 2022
	£	£	£
Youth courses and projects	490	490	168
	490	490	168

6 Income from investments

	Unrestricted	Total 2023	Total 2022
	£	£	£
Bank interest received	123	123	33
	123	123	33

7 Other income

	Unrestricted	Total 2023	Total 2022
	£	£	£
Rental income	400	400	1,040
Tuck shop income	-	-	55
	400	400	1,095

8 Expenditure on charitable activities

	Unrestricted	Restricted	Total 2023	Total 2022
	£	£	£	£
Expenditure on charitable activities				
Youth courses and projects	-	9,501	9,501	13,875
Youth sports equipment	-	356	356	493
Governance costs				
Independent examiners fee	339	-	339	328
	339	9,857	10,196	14,696

9 Other expenditure

	Unrestricted	Restricted	Total 2023	Total 2022
	£	£	£	£
Refund of grant	-	-	-	700
Marketing costs	744	-	744	-
Employee costs	446	44,130	44,576	37,345
Premises costs	12,158	-	12,158	10,950
Amortisation, depreciation, impairment, profit/loss on disposal of fixed assets	854	554	1,408	1,372
General administrative costs	2,790	-	2,790	2,469
Legal and professional costs	258	-	258	2,553
	17,250	44,684	61,934	55,389

10 Net expenditure before transfers

	2023	2022
This is stated after charging:	£	£
Depreciation of owned fixed assets	1,408	1,372

11 Staff costs

	2023	2022
Salaries and wages	42,799	35,390
Pension costs	1,315	1,063
	44,114	36,453

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

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

	2023	2022
	Number	Number
Youth worker	2	2
Administration	1	1
	3	3

12 Tangible fixed assets

	Equipment	Total
	£	£
Cost or revaluation		
At 1 November 2022	16,178	16,178
Additions	301	301
At 31 October 2023	16,479	16,479
Depreciation and impairment		
At 1 November 2022	10,725	10,725
Depreciation charge for the year	1,408	1,408
At 31 October 2023	12,133	12,133
Net book values		
At 31 October 2023	4,346	4,346
At 31 October 2022	5,453	5,453

13 Debtors

	2023	2022
	£	£
Trade debtors	603	835
Other debtors	2,000	2,000
Prepayments and accrued income	948	940
	3,551	3,775

14 **Creditors:**

amounts falling due within one year

	2023	2022
	£	£
Other taxes and social security	14	238
Accruals	1,144	1,139
	1,158	1,377

15 **Movement in funds**

	At 1 November 2022	Incoming resources (including other gains/losses)	Resources expended	Gross transfers	At 31 October 2023
		£	£	£	£
Restricted funds:					
Restricted income funds:					
Salaries	-	38,747	(44,130)	5,383	-
Premises Costs	2,056	3,500	-	-	5,556
Sports Equipment and Sessions	2,985	2,000	(910)	-	4,075
Activities and Trips	37,494	5,201	(9,501)	-	33,194
Horticultural Project	2,050	-	-	-	2,050
Media Project	1,441	-	-	-	1,441
Total	46,026	49,448	(54,541)	5,383	46,316
Unrestricted funds:					
General funds	21,730	14,525	(17,589)	(5,383)	13,283
Total funds	67,756	63,973	(72,130)	-	59,599

Purposes and restrictions in relation to the funds:

Restricted funds:

Salaries	Fund staff costs
Premises Costs	Fund cost of premises
Sports Equipment and Sessions	Fund cost of sports equipment and running sessions
Activities and Trips	Fund cost of activities and trips
Horticultural Project	Fund cost of a horticultural project
Media Project	Fund cost of a media project

16 Analysis of net assets between funds

	Unrestricted funds	Restricted funds	Total
	£	£	£
Fixed assets	2,310	2,036	4,346
Net current assets	20,112	35,141	55,253
	22,422	37,177	59,599

17 Reconciliation of net debt

	At 1 November 2022	Cash flows	At 31 October 2023
	£	£	£
Cash and cash equivalents	59,905	(7,045)	52,860
	59,905	(7,045)	52,860
Net debt	59,905	(7,045)	52,860

18 Commitments

Operating lease commitments

Annual commitments under non-cancellable operating leases are as follows:

	2023 Land and buildings	2023 Other	2022 Land and buildings	2022 Other
	£	£	£	£
Operating leases with expiry date:				
Within one year	-	264	-	264
In the second to fifth years inclusive	8,000	-	8,000	-
	8,000	264	8,000	264

Pension commitments

	2023	2022
	£	£
The pension cost charge to the company amounted to:	1,315	1,063

19 Related party disclosures

Controlling party

There is no controlling party.

Braintree Youth Project Charity
Detailed Statement of Financial Activities
for the year ended 31 October 2023

	Unrestricted funds 2023 £	Restricted funds 2023 £	Total funds 2023 £	Total funds 2022 £
Income and endowments from:				
Donations and legacies				
Grants received	4,141	48,958	53,099	59,991
Donations	9,861	-	9,861	7,231
	14,002	48,958	62,960	67,222
Charitable activities				
Youth courses and projects	-	490	490	168
	-	490	490	168
Investments				
Bank interest received	123	-	123	33
	123	-	123	33
Other				
Rental income	400	-	400	1,040
Tuck shop income	-	-	-	55
	400	-	400	1,095
Total income and endowments	14,525	49,448	63,973	68,518
Expenditure on:				
Charitable activities				
Youth courses and projects	-	9,501	9,501	13,875
Youth sports equipment	-	356	356	493
	-	9,857	9,857	14,368
Governance costs				
Independent examiners fee	339	-	339	328
	339	-	339	328
Total of expenditure on charitable activities	339	9,857	10,196	14,696
Other expenditure				
Refund of grant	-	-	-	700
Marketing costs	744	-	744	-
	744	-	744	700
Employee costs				
Salaries/wages	-	42,799	42,799	35,390
Pension costs	-	1,315	1,315	1,063
Staff entertainment	446	-	446	-
Staff recruitment	-	-	-	543
Staff training	-	16	16	349
	446	44,130	44,576	37,345
Premises costs				
Rent	8,000	-	8,000	8,000

Braintree Youth Project Charity
Detailed Statement of Financial Activities

Rates	872	-	872	204
Light, heat and power	1,382	-	1,382	1,160
Premises cleaning	223	-	223	332
Premises insurances	365	-	365	511
Premises repairs and maintenance	1,316	-	1,316	743
	12,158	-	12,158	10,950
General administrative costs, including depreciation and amortisation				
Depreciation of Equipment	854	554	1,408	1,372
Bank charges	125	-	125	179
General insurances	642	-	642	-
Postage and couriers	14	-	14	-
Software, IT support and related costs	247	-	247	144
Stationery and printing	915	-	915	992
Subscriptions	305	-	305	174
Sundry expenses	-	-	-	459
Telephone, fax and broadband	542	-	542	521
	3,644	554	4,198	3,841
Legal and professional costs				
Solicitor's fees	-	-	-	2,195
Other legal and professional costs	258	-	258	358
	258	-	258	2,553
Total of expenditure of other costs	17,250	44,684	61,934	55,389
Total expenditure	17,589	54,541	72,130	70,085
Net gains on investments	-	-	-	-
Net expenditure	(3,064)	(5,093)	(8,157)	(1,567)
Transfers between funds	(5,383)	5,383	-	-
Net expenditure before other gains/(losses)	(8,447)	290	(8,157)	(1,567)
Other Gains	-	-	-	-
Net movement in funds	(8,447)	290	(8,157)	(1,567)
Reconciliation of funds:				
Total funds brought forward	21,730	46,026	67,756	69,323
Total funds carried forward	13,283	46,316	59,599	67,756

BRAINTREE YOUTH PROJECT CHARITY

England & Wales - Charity number 1139014

Accounts

BYPC

Braintree Youth Project Charity

ANNUAL REPORT 2023

CHAIR'S REPORT

As I look back on 2022 I can see it was a year of transition for us. Martin, our new Youth Worker, had joined us towards the end of 2021 and over the last year he has worked with great enthusiasm and dedication, as we moved back into providing the face to face service and the trips that are our main reason for being. How we missed doing them in lockdown!

Martin has been joined by our Apprentice, Lucy O'Dell, and with her help he is expanding the offering beyond what we did before. You will read more about what we are now doing elsewhere in this Report. I know Martin is not done yet and, resources permitting (see below), he wants to do more for the young people of Braintree.

We are now spending the funding for the trips and activities that we were unable to do before and although our finances look good, a lot of what we have is, in effect, already spent. I want to thank all the Trusts and Charities that have supported us, particularly the National Lottery Community Fund for their support in ensuring salaries are paid, and the Essex Community Foundation for their faithful support year by year.

I also want to say a big thank you to the local churches and the individuals who give to us month by month. Your contribution is vital in helping to cover our overheads so we can fundraise for the youth services we want to provide. If you are reading this for the first time and wondering how to help, then a small monthly contribution will be a great help to us in keeping pace with the rising cost of utilities.

While we are continuing to ask those Trusts and Charities who have helped in the past, we are also looking for new sources of funding. We know money is tight, but if you are reading this as a local business looking for a local charity to support, please speak to us, we would love to have you on board.

I want to say a massive thank you to Kirsty, who manages the finances as well as the Centre Manager and fundraising roles. Kirsty had to step down as a Trustee due to Charity Commission rules but as you can see is still very much involved in making the organisation tick and puts in a full shift!

We have had to say goodbye to Anna, an ever present on the Board in my time with BYPC, whose care for the young people shines through in her work with us. It is time for her to move on from sitting on the Board. We will miss you but wish you all the very best in the next stage, and we're pleased that we'll still see her as a volunteer.

I would also like to thank my fellow Board members; David our Vice Chair, who does so much of the 'hands on' work of looking after the youngsters in so many ways, Penny, for keeping us on the safeguarding straight and narrow, and Richard Wearmouth for his contributions to our meetings in that wonderful accent!

The lease at Fountain Cottages has now been extended, giving us welcome security for the future and will help with the funding effort, as funders like to see that we have long-term stability of premises.

While we are blessed with a great team, we could do with more Trustees and would, ideally, like to have a Trustee from each of the local churches that support us so diligently. We are working on that!

As I have said before, God has been abundantly generous to us and I think we can continue to trust in him for the future.

God bless you all and I look forward to seeing you at the AGM.

Andrew East

Chairman

COMPANY SECRETARY'S REPORT

Braintree Youth Project Charity (BYPC) was incorporated under the Companies Act 2006 as a private company limited by guarantee on 11 November 2010. It was entered into the Charity Commission's Register of Charities on 15 November 2010.

8 **Board meetings** have been held since our AGM in March 2022.

Annual Returns to the Charities Commission and Companies House were submitted within the correct timespan.

As at 31st January 2023 the Charity had a total of 18 **Subscribers.**

Kirsty Huxter

Company Secretary

YOUTH WORKER'S REPORT

If I was to sum up the previous year in a single work I'd say "growth" covers it quite well, (although "chaos" would also be apt). We've swelled in numbers, we're running twice as many clubs as this time last year and seeing twice as many young people. Friday nights often see more than 30 young people, Mondays are stretching to both buildings, our Home Education group is getting involved with our other clubs, and new clubs have been launched. Not to mention loads of day trips and several residentials. If I'm ever in doubt about what's going on, a quick glance at the numbers reassures me that things are growing nicely.

We are also incredibly blessed to have several talented, passionate, and hardworking volunteers and new volunteers joining us. We want to ensure that volunteers have a great time and know how grateful we are for them so we're going to offer days of training and team building to them so we can offer back just a small amount of what they do for us.

By the time you read this we'll have completed BYPC's biggest residential to date with our friends from the Essex Boys and Girls Clubs, taking over 30 young people on a splendid five day residential filled with activities. Organising it has consumed much of my time but as I write this I eagerly anticipate the trip, residentials allow the young people to form new friendships, develop independence, and gives us an opportunity to know them better and earnestly help them.

Atop all of that we've also been visiting the local churches, who always give generously to us and support our work, as well as providing many great volunteers. It's an honour to visit the churches and worship with them, and an honour to offer our help to them and their young people. Every church I visit is welcoming and kind, and they all have the young people of Braintree in their prayers, if God is on our side then nothing can stand against us.

And finally we've also welcomed our new apprentice this year— Lucy O'Dell has been a tremendous help to the club and the young people have welcomed her eagerly and quickly.

All in all, that means there's been a lot on and a lot to do so it's been a very busy year for me, keep us in your prayers as we find ever more ways to do our work and serve these young people.

Martin Parslow

Youth Worker

DATA PROTECTION OFFICER'S REPORT

The charity continues to ensure that any personal data it handles is in line with the GDPR (General Data Protection Regulations).

We have an online cloud system which is encrypted for email and storage. The Board members and staff all use this to ensure that personal data is kept safe.

All sessions have been run in accordance with GDPR and safeguarding regulations.

To my knowledge there have been no data breaches over the last year and we remain fully compliant with Data Protection laws.

This year, Braintree Youth Project Charity have had the following data requests:

	Subject Access Request	Erasure Request
No. of Requests	0	0

Data Complaints:

We have received no complaints about how we deal with personal data.

David Huxter

Data Protection Officer

FINANCE REPORT

The financial year 2021-2022 saw us maintain a balance of income and expenditure, even though we went on two residential trips. Our largest expense is salaries, which are currently funded by the National Lottery Community Fund and Essex Community Foundation Greenfields Fund. These will come to an end in 2024, so a priority is to find funding for these costs, which are vital to the work of the charity.

Giving from churches and individuals broadly covers our rent and building costs but, with gas and electricity prices rising, this cannot be guaranteed. With squeezes on household incomes, it's not a great time to ask people to increase their giving, but if anyone is able to give on a monthly basis, or as a one-off donation, we'd be grateful. We've seen an increase in the numbers of young people coming to sessions who haven't eaten, and we try and keep supplies of pasta and rice pots in the cupboard, plus, we always need toilet roll and hand towels!

Our budget for 2022-2023 is calculated to run at a deficit, utilising the funding from previous years to ensure a full programme. Applying for grants can take a long time, if successful it may take six to nine months after application for the funding to come through. The focus for applications this year will thus be on small projects or for funding for the next financial year.

We had one-off legal costs in 2022 due to signing the new lease on the building but otherwise no unexpected expenditure.

Kirsty Huxter

Centre Manager

Grant Funders in 2021-2022

Restricted Grants

Braintree District & Eastlight Community Fund	£10,000.00
Jack Petchy Foundation	£900.00
Lottery Community Fund—Salaries	£23,747.00
Hedley Foundation	£3675.00
Essex Community Foundation	£5000.00
Braintree District Council	£1278.00
Walter Farthing Trust	£3000.00
Stansted Airport Trust	£500.00
Lottery Community Fund—Choir	£3440.00
Essex Boys and Girls Clubs	£800.00

Unrestricted Grants

TK Maxx Foundation	£500.00
Bishop Gauden Foundation	£500.00
Essex Council for Voluntary Youth Services	£90.00
Braintree Community Youth Project	£2013.43
Marsh Christian Trust	£450.00
Persimmon Foundation	£1000.00
Woodward Charitable Trust	£1000.00
The Oak Trust	£750.00
Augustine Courtauld Trust	£750.00
Matthews Wrightson Trust	£600.00

Donations

Essex Lottery	£41.50
Amazon Smile	£16.96
Give As You Live	£35.56
Liberal Club	£80.00

FINANCIAL SUPPORT

Ways you can support us financially:

- **Monthly Standing Order**
  Setting up a monthly standing order helps us to plan our day to day finances. You can give any amount you want, but typically £5 or £10 a month is the norm. It is straightforward to set up from your bank account—our bank details are:
  Sort Code: 40-52-40 Account Number: 00020531
  If you are a taxpayer, we can claim an additional 25% of your gift from the Government. Contact the office for a Gift Aid form, or download from our website.

- **Give as you Live**
  If you shop online, you could raise money for us at no extra cost. Go to www.giveasyoulive.com and from there, link to the website you want (eg Amazon, Argos, ebay, Currys PC World, Very—to name but a few). The site will register any purchase you make and give a percentage to us—for example, a £50 purchase at John Lewis would raise 50p for BYPC.

COMMUNITY FUND

Give as you Live® Donate >

CENTRE MANAGER'S REPORT

We have seen progress this year in what we offer, and how our building is utilised, which has been great to see. In addition to evening sessions, we have some daytime sessions (Home Education and Lego Club) as well as Renew Counselling who use Cottage 2 for one day a week. We aim to be a beacon of light in the town centre for young people – and to do that we must as a charity be fit for purpose. Much of my role is concerned with managing day-to-day administration, finance and property issues. We meet all relevant legal requirements as both a charity and a company, and we strive for best practice in our work with young people, in supporting volunteers, and continuing to promote our work across Braintree and the surrounding area.

We have been fortunate to have received a substantial number of grants in the past few years, and part of my work is now to fill the fundraising role so capably practiced by Graham Goodchild for so long. This is essential to our operation, as it greatly affects what we are able to accomplish and, in particular, what staff we are able to employ. It has been wonderful to have Lucy O'Dell join us this year as our apprentice youth worker – she has had such a positive impact on the young people and is a committed and reliable member of the team.

Kirsty Huxter

Centre Manager

PROPERTY REPORT

In 2022 we completed the signing of a twenty year lease, committing us to 2 St Michaels Road for the long-term, and also giving us security of tenure. After three homes in the first six years of the charity's existence, this is much-needed stability.

The old shed was taken down and a new one purchased, with the site slightly extended to fit the larger shed. We are also putting up nets which can be hoisted up above the back wall during sessions, to stop rogue footballs landing in our neighbour's property.

Mandatory checks of the boilers and fire extinguishers have been carried out this year, as has annual PAT testing of electrical equipment. We also carry out recommended weekly testing of the smoke and CO2 alarms.

Matt Farmer

Property Consultant

SAFEGUARDING OFFICER'S REPORT

Safeguarding remains a priority and all Board members were offered face to face training in 2022. We use thirtyone:eight, an independent Christian company whose vision is a world where every child and adult can feel, and be, safe. Their training materials are up to date and comprehensive.

All our DBS's are renewed or created through thirtyone:eight. Training materials are prepared and ready to use for volunteers, with two sessions planned for 2023.

We responded swiftly to any concerns voiced this year, following our safeguarding procedures to the letter. The safeguarding policy is reviewed bi-annually and is on the BYPC website.

Our Lead Safeguarding Coordinator and Lead Recruiter is Penny Smith: psmith@braintreeyouth.org.uk

Our Centre Safeguarding Coordinator is Kirsty Huxter: khuxter@braintreeyouth.org.uk

Penny Smith

Safeguarding Officer

BYPC

Braintree Youth Project Charity

Registered in England Company No: 7437568

Registered with the Charity Commission No: 1139014

Registered address: 2 St Michael's Road, Braintree, CM7 1EX

Telephone: 01376 323764

Email: contact@braintreeyouth.org.uk

Website: www.braintreeyouth.org.uk

Braintree Youth Project Charity

Charity No. 1139014

Company No. 07437568

Trustees' Report and Unaudited Accounts

31 October 2022

Braintree Youth Project Charity
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Summary Income and Expenditure Account	6
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Detailed Statement of Financial Activities	17 to 18

The trustees, who are also directors of the charity for the purposes of the Companies Act 2006, present their report with the unaudited financial statements of the charity for the year ended 31 October 2022.

REFERENCE AND ADMINISTRATIVE DETAILS

Company No. 07437568

Charity No. 1139014

Registered Office

Fountain Cottages
2 St Michaels Road
Braintree
Essex
CM7 1EX

Directors and Trustees

The Directors of the charitable company are its Trustees for the purposes of charity law. The following Directors and Trustees served during the year:

A.L. East
A. England
M. Farmer (Resigned 9 November 2021)
G. Goodchild (Resigned 11 November 2022)
D.J. Huxter
P. Smith
R.D. Wearmouth

Company Secretary

K.R. Huxter

Accountants

Quantic Accountancy Limited
1 Second Avenue
Bluebridge
Halstead
Essex
CO9 2SU

Bankers

CAF Bank Limited
25 Kings Hill Avenue
Kings Hill
West Maling
Kent
ME19 4JQ

Braintree Youth Project Charity
Trustees Annual Report

OBJECTIVES AND ACTIVITIES

The purpose of the charity is to improve the life chances of the young people of Braintree, through the provision of a youth club.

The youth club forms the basis for the provision of services to meet the needs of the young people in areas such as substance abuse, health, welfare, education, employment and relationships etc

ACHIEVEMENTS AND PERFORMANCE

The charity received grants and donations totalling £67,223 (2021: £62,345)

PLANS FOR FUTURE PERIODS

The trustees intend to continue its policy of providing services through the youth club to the young people of Braintree.

STRUCTURE, GOVERNANCE AND MANAGEMENT

The charity was incorporated on 11 November 2010 and is governed by the Memorandum and Articles of Association of the company, and constitutes a limited company, limited by guarantee, as defined by the Companies Act 2006.

The trustees have considered the risks faced by the charity and identified the major risks to which the charity is exposed.

They have reviewed those risks and satisfied themselves that there are controls in place to mitigate their potential effect.

New members of the board are identified by existing members to fill particular skills gaps and are given appropriate charity legislation guidance.

The Trustees are responsible for keeping proper accounting records that disclose with reasonable accuracy at any time the financial position of the charity and to enable them to ensure that the financial statements comply with the Companies Act 2006. The Trustees are also responsible for safeguarding the assets of the charity and hence taking reasonable steps for the prevention and detection of fraud and other irregularities.

The above report has been prepared in accordance with the provisions applicable to companies subject to the small companies regime as set out in Part 15 of the Companies Act 2006 and in accordance with the Charities SORP (FRS 102).

Signed on behalf of the board

A.L. East
Trustee
14 March 2023

Independent Examiner's Report to the trustees of Braintree Youth Project Charity

I report to the charity trustees on my examination of the financial statements of Braintree Youth Project Charity for the year ended 31 October 2022 which comprise the Statement of Financial Activities, the Summary Income and Expenditure Account, the Balance Sheet, the Statement of Cash Flows and the related notes.

Responsibilities and basis of report

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

Having satisfied myself that the financial statements of the charity are not required to be audited under Part 16 of the 2006 Act and are eligible for independent examination, I report in respect of my examination of your charity's financial statements 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

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

- accounting records were not kept in accordance with section 386 of the 2006 Act ; or
- the financial statements do not accord with those records; or
- the financial statements do not comply with the accounting requirements under section 396 of the 2006 Act other than any requirement that the financial statements give a 'true and fair' view which is not a matter considered as part of an independent examination; or
- the financial statements have not been prepared in accordance with the Charities SORP (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 financial statements to be reached.

S J Foster FCCA
ACCA
Quantic Accountancy Limited
1 Second Avenue
Bluebridge
Halstead
Essex
CO9 2SU
14 March 2023

Braintree Youth Project Charity
Statement of Financial Activities

for the year ended 31 October 2022

	Notes	Unrestricted funds 2022 £	Restricted funds 2022 £	Total funds 2022 £	Total funds 2021 £
Income and endowments from:					
Donations and legacies	4	15,682	51,540	67,222	62,345
Charitable activities	5	-	168	168	-
Investments	6	33	-	33	-
Other	7	1,095	-	1,095	57
Total		16,810	51,708	68,518	62,402
Expenditure on:					
Charitable activities	8	1,208	13,488	14,696	15,930
Other	9	16,043	39,346	55,389	46,036
Total		17,251	52,834	70,085	61,966
Net gains on investments		-	-	-	-
Net (expenditure)/income	10	(441)	(1,126)	(1,567)	436
Transfers between funds		(6,169)	6,169	-	-
Net (expenditure)/income before other gains/(losses)		(6,610)	5,043	(1,567)	436
Other gains and losses					
Net movement in funds		(6,610)	5,043	(1,567)	436
Reconciliation of funds:					
Total funds brought forward		28,340	40,983	69,323	68,887
Total funds carried forward		21,730	46,026	67,756	69,323

Braintree Youth Project Charity
Summary Income and Expenditure Account
for the year ended 31 October 2022

	2022 £	2021 £
Income	68,485	62,402
Interest and investment income	33	-
Gross income for the year	68,518	62,402
Expenditure	68,713	61,102
Depreciation and charges for impairment of fixed assets	1,372	864
Total expenditure for the year	70,085	61,966
Net (expenditure)/income before tax for the year	(1,567)	436
Net (expenditure)/income for the year	(1,567)	436

Braintree Youth Project Charity
Balance Sheet

at 31 October 2022

Company No. 07437568

	Notes	2022 £	2021 £
Fixed assets			
Tangible assets	12	5,453	3,516
		5,453	3,516
Current assets			
Debtors	13	3,775	3,861
Cash at bank and in hand		59,905	74,227
		63,680	78,088
Creditors: Amount falling due within one year	14	(1,377)	(12,281)
Net current assets		62,303	65,807
Total assets less current liabilities		67,756	69,323
Net assets excluding pension asset or liability		67,756	69,323
Total net assets		67,756	69,323
The funds of the charity			
Restricted funds	15		
Restricted income funds		46,026	40,983
		46,026	40,983
Unrestricted funds	15		
General funds		21,730	28,340
		21,730	28,340
Reserves	15		
Total funds		67,756	69,323

These accounts have been prepared in accordance with the special provisions of Part 15 of the Companies Act 2006 relating to small companies.
For the year ended 31 October 2022 the company was entitled to exemption under section 477 of the Companies Act 2006 relating to small companies.
The members have not required the company to obtain an audit in accordance with section 476 of the Companies Act 2006.
The directors acknowledge their responsibilities for complying with the requirements of the Companies Act 2006 with respect to accounting records and the preparation of accounts.

Approved by the board on 14 March 2023

And signed on its behalf by:

D.J. Huxter
Trustee
14 March 2023

Braintree Youth Project Charity
Statement of Cash flows

for the year ended 31 October 2022

	2022 £	2021 £
Cash flows from operating activities		
Net (expenditure)/income per Statement of Financial Activities	(1,567)	436
Adjustments for:		
Depreciation of property, plant and equipment	1,372	909
Profit on disposal of tangible fixed assets	-	(45)
Dividends, interest and rents from investments	(1,128)	(57)
Other gains/losses	-	-
Decrease/(Increase) in trade and other receivables	86	(368)
(Decrease)/Increase in trade and other payables	(11,694)	11,067
Net cash (used in)/provided by operating activities	(12,931)	11,942
Cash flows from investing activities		
Payments for property, plant and equipment	(3,309)	(1,597)
Dividends, interest and rents from investments	1,128	57
Net cash used in investing activities	(2,181)	(1,495)
Net cash from financing activities	-	-
Net (decrease)/increase in cash and cash equivalents	(15,112)	10,447
Cash and cash equivalents at the beginning of the year	74,227	63,780
Cash and cash equivalents at the end of the year	59,115	74,227
Components of cash and cash equivalents		
Cash and bank balances	59,905	74,227
	59,905	74,227

Braintree Youth Project Charity
Notes to the Accounts

for the year ended 31 October 2022

1 Accounting policies

Basis of preparation

The financial statements have been prepared in accordance with 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 2015) - (Charities SORP (FRS 102)), the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) and the Companies Act 2006.

Change in basis of accounting or to previous accounts

There has been no change to the accounting policies (valuation rules and method of accounting) since last year and no changes have been made to accounts for previous years.

Fund accounting

Unrestricted funds	These are available for use at the discretion of the trustees in furtherance of the general objects of the charity.
Designated funds	These are unrestricted funds earmarked by the trustees for particular purposes.
Revaluation funds	These are unrestricted funds which include a revaluation reserve representing the restatement of investment assets at their market values.
Restricted funds	These are available for use subject to restrictions imposed by the donor or through terms of an appeal.

Income

Recognition of income	Income is included in the Statement of Financial Activities (SoFA) when the charity becomes entitled to, and virtually certain to receive, the income and the amount of the income can be measured with sufficient reliability.
Income with related expenditure	Where income has related expenditure the income and related expenditure is reported gross in the SoFA.
Donations and legacies	Voluntary income received by way of grants, donations and gifts is included in the the SoFA when receivable and only when the Charity has unconditional entitlement to the income.
Tax reclaims on donations and gifts	Income from tax reclaims is included in the SoFA at the same time as the gift/donation to which it relates.
Donated services and facilities	These are only included in income (with an equivalent amount in expenditure) where the benefit to the Charity is reasonably quantifiable, measurable and material.
Volunteer help	The value of any volunteer help received is not included in the accounts.
Investment income	This is included in the accounts when receivable.
Gains/(losses) on revaluation of fixed assets	This includes any gain or loss resulting from revaluing investments to market value at the end of the year.
Gains/(losses) on investment assets	This includes any gain or loss on the sale of investments.

Expenditure

Recognition of expenditure	Expenditure is recognised on an accruals basis. Expenditure includes any VAT which cannot be fully recovered, and is reported as part of the expenditure to which it relates.
Expenditure on raising funds	These comprise the costs associated with attracting voluntary income, fundraising trading costs and investment management costs.
Expenditure on charitable activities	These comprise the costs incurred by the Charity in the delivery of its activities and services in the furtherance of its objects, including the making of grants and governance costs.
Grants payable	All grant expenditure is accounted for on an actual paid basis plus an accrual for grants that have been approved by the trustees at the end of the year but not yet paid.
Governance costs	These include those costs associated with meeting the constitutional and statutory requirements of the Charity, including any audit/independent examination fees, costs linked to the strategic management of the Charity, together with a share of other administration costs.
Other expenditure	These are support costs not allocated to a particular activity.

Taxation

The charity is exempt from corporation tax on its charitable activities.

Tangible fixed assets and depreciation

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

Equipment	15% Straight line

Freehold investment property

Investment properties are measured initially at cost and subsequently at fair value at each balance sheet date and are not depreciated. All gains or losses are taken to the Statement of Financial Activities as they arise.

Stocks

Stock is included at the lower of cost or net realisable value. Donated items of stock are recognised at fair value which is the amount the charity would have been willing to pay for the items on the open market.

Trade and other debtors

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

Cash and cash equivalents

Cash and cash equivalents comprise cash at bank and on hand, demand deposits with banks and other short-term highly liquid investments with original maturities of three months or less and bank overdrafts. In the statement of financial position, bank overdrafts are shown within borrowings or current liabilities. In the Statement of Cash Flows, cash and cash equivalents are shown net of bank overdrafts that are repayable on demand and form an integral part of the company's cash management.

Trade and other creditors

Short term creditors are measured at the transaction price. Other creditors and provisions are recognised where the charity has a present obligation resulting from a past event that will probably result in the transfer of funds to a third party and the amount due to settle the obligation can be measured or estimated reliably. Creditors and provisions are normally recognised at their settlement amount after allowing for any trade discounts due.

Research and development

Expenditure on research and development is written off in the year in which it is incurred.

Foreign currencies

Monetary assets and liabilities denominated in currencies other than the functional currency of the charity are translated at the rates of exchange prevailing at the end of the reporting period.
Transactions in currencies other than the functional currency of the charity are recorded at the rate of exchange on the date that the transaction occurred.
All exchange differences are are taken into account in arriving at net income/expenditure.

Leased assets

Where the charity enters into a lease which entails taking substantially all the risks and rewards of ownership of an asset, the lease is treated as a finance lease.
Leases which do not transfer substantially all the risks and rewards of ownership to charity are classified as operating leases.
Assets held under finance leases are initially recognised as assets of the charity at their fair value at the inception of the lease or, if lower, at the present value of the minimum lease payments. The corresponding liability to the lessor is included in the balance sheet date as a finance lease obligation.
Lease payments are apportioned between finance expenses and reduction of the lease obligation so as to achieve a constant rate of interest on the remaining balance of the liability. Finance expenses are recognised immediately, unless they are directly attributable to qualifying assets, in which case they are capitalised in accordance with the charity's policy on borrowing costs.
Assets held under finance leases are depreciated in the same way as owned assets.

Operating lease payments are recognised as an expense on a straight-line basis over the lease term.
In the event that lease incentives are received to enter into operating leases, such incentives are recognised as a liability. The aggregate benefit of incentives is recognised as a reduction of rental expense on a straight-line basis.

Pension costs

The charity operates a defined contribution plan for its employees. A defined contribution plan is a pension plan under which the company pays fixed contributions into a separate entity. Once the contributions have been paid the company has no further payments obligations. The contributions are recognised as expenses when they fall due. Amounts not paid are shown in accruals in the balance sheet. The assets of the plan are held separately from the company in independently administered funds.

Receipt of donated goods, facilities and services

All donated goods, facilities and services received are recognised within incoming resources and expenditure at an estimate of the value to the charity.

2 Company status

The company is a private company limited by guarantee and consequently does not have share capital.

3 Statement of Financial Activities - prior year

	Unrestricted funds 2021	Restricted funds 2021	Total funds 2021
	£	£	£
Income and endowments from:			
Donations and legacies	15,793	46,552	62,345
Other	57	-	57
Total	15,850	46,552	62,402
Expenditure on:			
Charitable activities	322	15,608	15,930
Other	16,074	29,962	46,036
Total	16,396	45,570	61,966
Net income	(547)	983	436
Net income before other gains/(losses)	(547)	983	436
Other gains and losses:			
Net movement in funds	(547)	983	436
Reconciliation of funds:			
Total funds brought forward	28,887	40,000	68,887
Total funds carried forward	28,340	40,983	69,323

4 Income from donations and legacies

	Unrestricted	Restricted	Total 2022	Total 2021
	£	£	£	£
Grants received	8,451	51,540	59,991	50,992
Donations	7,231	-	7,231	11,353
	15,682	51,540	67,222	62,345

5 Income from charitable activities

	Restricted	Total 2022	Total 2021
	£	£	£
Youth courses and projects	168	168	-
	168	168	-

6 Income from investments

	Unrestricted	Total 2022	Total 2021
	£	£	£
Bank interest received	33	33	-
	33	33	-

7 Other income

	Unrestricted	Total 2022	Total 2021
	£	£	£
Rental income	1,040	1,040	-
Tuck shop income	55	55	57
	1,095	1,095	57

8 Expenditure on charitable activities

	Unrestricted	Restricted	Total 2022	Total 2021
	£	£	£	£
Expenditure on charitable activities				
Youth courses and projects	880	12,995	13,875	8,144
Youth sports equipment	-	493	493	251
Premises refurbishment	-	-	-	7,213
Governance costs				
Independent examiners fee	328	-	328	322
	1,208	13,488	14,696	15,930

9 Other expenditure

	Unrestricted	Restricted	Total 2022	Total 2021
	£	£	£	£
Refund of grant	-	700	700	-
Employee costs	-	37,345	37,345	30,248
Premises costs	10,207	743	10,950	12,691
Amortisation, depreciation, impairment, profit/loss on disposal of fixed assets	814	558	1,372	864
General administrative costs	2,469	-	2,469	1,992
Legal and professional costs	2,553	-	2,553	241
	16,043	39,346	55,389	46,036

10 Net (expenditure)/income before transfers

	2022	2021
This is stated after charging:	£	£
Depreciation of owned fixed assets	1,372	909
Independent Examiner's fee	332	310

11 Staff costs

	2022	2021
Salaries and wages	35,390	28,229
Pension costs	1,063	805
	36,453	29,034

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

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

	2022	2021
	Number	Number
Youth worker	2	1
Administration	1	1
	3	2

12 Tangible fixed assets

	Equipment	Total
	£	£
Cost or revaluation		
At 1 November 2021	12,869	12,869
Additions	3,309	3,309
At 31 October 2022	16,178	16,178
Depreciation and impairment		
At 1 November 2021	9,353	9,353
Depreciation charge for the year	1,372	1,372
At 31 October 2022	10,725	10,725
Net book values		
At 31 October 2022	5,453	5,453
At 31 October 2021	3,516	3,516

13 Debtors

	2022	2021
	£	£
Trade debtors	835	948
Other debtors	2,000	2,000
Prepayments and accrued income	940	913
	3,775	3,861

14 **Creditors:**
amounts falling due within one year

	2022	2021
	£	£
Other taxes and social security	238	58
Accruals	1,139	349
Deferred income	-	11,874
	1,377	12,281

15 **Movement in funds**

	At 1 November 2021	Incoming resources (including other gains/losses)	Resources expended	Gross transfers	At 31 October 2022
	£	£	£	£	£
Restricted funds:					
Restricted income funds:					
Salaries	(5,571)	36,747	(37,345)	6,169	-
Premises Costs	(1,096)	4,278	(1,126)	-	2,056
Sports Equipment and Sessions	3,653	-	(668)	-	2,985
Activities and Trips	40,506	10,683	(13,695)	-	37,494
Horticultural Project	2,050	-	-	-	2,050
Media Project	1,441	-	-	-	1,441
Total	40,983	51,708	(52,834)	6,169	46,026
Unrestricted funds:					
General funds	28,340	16,810	(17,251)	(6,169)	21,730
Total funds	69,323	68,518	(70,085)	-	67,756

Purposes and restrictions in relation to the funds:
Restricted funds:

Salaries	Fund staff costs
Premises Costs	Fund cost of premises
Sports Equipment and Sessions	Fund cost of sports equipment and running sessions
Activities and Trips	Fund cost of activities and trips
Horticultural Project	Fund cost of a horticultural project
Media Project	Fund cost of a media project

16 Analysis of net assets between funds

	Unrestricted funds	Restricted funds	Total
	£	£	£
Fixed assets	2,863	2,590	5,453
Net current assets	26,069	36,234	62,303
	28,932	38,824	67,756

17 Reconciliation of net debt

	At 1 November 2021	Cash flows	At 31 October 2022
	£	£	£
Cash and cash equivalents	74,227	(14,322)	59,905
	74,227	(14,322)	59,905
Net debt	74,227	(14,322)	59,905

18 Commitments

Operating lease commitments

Annual commitments under non-cancellable operating leases are as follows:

	2022 Land and buildings	2022 Other	2021 Land and buildings	2021 Other
	£	£	£	£
Operating leases with expiry date:				
Within one year	-	132	-	132
In the second to fifth years inclusive	8,000	-	8,000	-
	8,000	132	8,000	132

Pension commitments

	2022	2021
	£	£
The pension cost charge to the company amounted to:	1,063	805

19 Related party disclosures

Controlling party

Braintree Youth Project Charity
Detailed Statement of Financial Activities

for the year ended 31 October 2022

	Unrestricted funds 2022 £	Restricted funds 2022 £	Total funds 2022 £	Total funds 2021 £
Income and endowments from:				
Donations and legacies				
Grants received	8,451	51,540	59,991	50,992
Donations	7,231	-	7,231	11,353
	15,682	51,540	67,222	62,345
Charitable activities				
Youth courses and projects	-	168	168	-
	-	168	168	-
Investments				
Bank interest received	33	-	33	-
	33	-	33	-
Other				
Rental income	1,040	-	1,040	-
Tuck shop income	55	-	55	57
	1,095	-	1,095	57
Total income and endowments	16,810	51,708	68,518	62,402
Expenditure on:				
Charitable activities				
Youth courses and projects	880	12,995	13,875	8,144
Youth sports equipment	-	493	493	251
Premises refurbishment	-	-	-	7,213
	880	13,488	14,368	15,608
Governance costs				
Independent examiners fee	328	-	328	322
	328	-	328	322
Total of expenditure on charitable activities	1,208	13,488	14,696	15,930
Other expenditure				
Refund of grant	-	700	700	-
	-	700	700	-
Employee costs				
Salaries/wages	-	35,390	35,390	28,229
Pension costs	-	1,063	1,063	805
Staff recruitment	-	543	543	411
Staff training	-	349	349	488
Staff welfare	-	-	-	315
	-	37,345	37,345	30,248
Premises costs				
Rent	8,000	-	8,000	8,000

Braintree Youth Project Charity
Detailed Statement of Financial Activities

Rates	204	-	204	183
Light, heat and power	1,160	-	1,160	1,046
Premises cleaning	332	-	332	461
Premises insurances	511	-	511	505
Premises repairs and maintenance	-	743	743	2,496
	10,207	743	10,950	12,691
General administrative costs, including depreciation and amortisation				
Depreciation of Equipment	814	558	1,372	909
Loss on disposal of tangible fixed assets	-	-	-	(45)
Bank charges	179	-	179	180
Equipment leasing and hire charges	-	-	-	352
Postage and couriers	-	-	-	44
Software, IT support and related costs	144	-	144	216
Stationery and printing	992	-	992	734
Subscriptions	174	-	174	129
Sundry expenses	459	-	459	49
Telephone, fax and broadband	521	-	521	288
	3,283	558	3,841	2,856
Legal and professional costs				
Solicitor's fees	2,195	-	2,195	-
Other legal and professional costs	358	-	358	241
	2,553	-	2,553	241
Total of expenditure of other costs	16,043	39,346	55,389	46,036
Total expenditure	17,251	52,834	70,085	61,966
Net gains on investments	-	-	-	-
Net (expenditure)/income	(441)	(1,126)	(1,567)	436
Transfers between funds	(6,169)	6,169	-	-
Net (expenditure)/income before other gains/(losses)	(6,610)	5,043	(1,567)	436
Other Gains	-	-	-	-
Net movement in funds	(6,610)	5,043	(1,567)	436
Reconciliation of funds:				
Total funds brought forward	28,340	40,983	69,323	68,887
Total funds carried forward	21,730	46,026	67,756	69,323

Braintree Youth Project Charity

Charity No. 1139014

Company No. 07437568

Trustees' Report and Unaudited Accounts

31 October 2022

Braintree Youth Project Charity
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Summary Income and Expenditure Account	6
Balance Sheet	7
Statement of Cash flows	8
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Detailed Statement of Financial Activities	17 to 18

The trustees, who are also directors of the charity for the purposes of the Companies Act 2006, present their report with the unaudited financial statements of the charity for the year ended 31 October 2022.

REFERENCE AND ADMINISTRATIVE DETAILS

Company No. 07437568

Charity No. 1139014

Registered Office

Fountain Cottages
2 St Michaels Road
Braintree
Essex
CM7 1EX

Directors and Trustees

The Directors of the charitable company are its Trustees for the purposes of charity law. The following Directors and Trustees served during the year:

A.L. East
A. England
M. Farmer (Resigned 9 November 2021)
G. Goodchild (Resigned 11 November 2022)
D.J. Huxter
P. Smith
R.D. Wearmouth

Company Secretary

K.R. Huxter

Accountants

Quantic Accountancy Limited
1 Second Avenue
Bluebridge
Halstead
Essex
CO9 2SU

Bankers

CAF Bank Limited
25 Kings Hill Avenue
Kings Hill
West Maling
Kent
ME19 4JQ

Braintree Youth Project Charity
Trustees Annual Report

OBJECTIVES AND ACTIVITIES

The purpose of the charity is to improve the life chances of the young people of Braintree, through the provision of a youth club.

The youth club forms the basis for the provision of services to meet the needs of the young people in areas such as substance abuse, health, welfare, education, employment and relationships etc

ACHIEVEMENTS AND PERFORMANCE

The charity received grants and donations totalling £67,223 (2021: £62,345)

PLANS FOR FUTURE PERIODS

The trustees intend to continue its policy of providing services through the youth club to the young people of Braintree.

STRUCTURE, GOVERNANCE AND MANAGEMENT

The charity was incorporated on 11 November 2010 and is governed by the Memorandum and Articles of Association of the company, and constitutes a limited company, limited by guarantee, as defined by the Companies Act 2006.

The trustees have considered the risks faced by the charity and identified the major risks to which the charity is exposed.

They have reviewed those risks and satisfied themselves that there are controls in place to mitigate their potential effect.

New members of the board are identified by existing members to fill particular skills gaps and are given appropriate charity legislation guidance.

The Trustees are responsible for keeping proper accounting records that disclose with reasonable accuracy at any time the financial position of the charity and to enable them to ensure that the financial statements comply with the Companies Act 2006. The Trustees are also responsible for safeguarding the assets of the charity and hence taking reasonable steps for the prevention and detection of fraud and other irregularities.

The above report has been prepared in accordance with the provisions applicable to companies subject to the small companies regime as set out in Part 15 of the Companies Act 2006 and in accordance with the Charities SORP (FRS 102).

Signed on behalf of the board

A.L. East
Trustee
14 March 2023

Independent Examiner's Report to the trustees of Braintree Youth Project Charity

I report to the charity trustees on my examination of the financial statements of Braintree Youth Project Charity for the year ended 31 October 2022 which comprise the Statement of Financial Activities, the Summary Income and Expenditure Account, the Balance Sheet, the Statement of Cash Flows and the related notes.

Responsibilities and basis of report

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

Having satisfied myself that the financial statements of the charity are not required to be audited under Part 16 of the 2006 Act and are eligible for independent examination, I report in respect of my examination of your charity's financial statements 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

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

- accounting records were not kept in accordance with section 386 of the 2006 Act ; or
- the financial statements do not accord with those records; or
- the financial statements do not comply with the accounting requirements under section 396 of the 2006 Act other than any requirement that the financial statements give a 'true and fair' view which is not a matter considered as part of an independent examination; or
- the financial statements have not been prepared in accordance with the Charities SORP (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 financial statements to be reached.

S J Foster FCCA
ACCA
Quantic Accountancy Limited
1 Second Avenue
Bluebridge
Halstead
Essex
CO9 2SU
14 March 2023

Braintree Youth Project Charity
Statement of Financial Activities

for the year ended 31 October 2022

	Notes	Unrestricted funds 2022 £	Restricted funds 2022 £	Total funds 2022 £	Total funds 2021 £
Income and endowments from:					
Donations and legacies	4	15,682	51,540	67,222	62,345
Charitable activities	5	-	168	168	-
Investments	6	33	-	33	-
Other	7	1,095	-	1,095	57
Total		16,810	51,708	68,518	62,402
Expenditure on:					
Charitable activities	8	1,208	13,488	14,696	15,930
Other	9	16,043	39,346	55,389	46,036
Total		17,251	52,834	70,085	61,966
Net gains on investments		-	-	-	-
Net (expenditure)/income	10	(441)	(1,126)	(1,567)	436
Transfers between funds		(6,169)	6,169	-	-
Net (expenditure)/income before other gains/(losses)		(6,610)	5,043	(1,567)	436
Other gains and losses					
Net movement in funds		(6,610)	5,043	(1,567)	436
Reconciliation of funds:					
Total funds brought forward		28,340	40,983	69,323	68,887
Total funds carried forward		21,730	46,026	67,756	69,323

Braintree Youth Project Charity
Summary Income and Expenditure Account
for the year ended 31 October 2022

	2022 £	2021 £
Income	68,485	62,402
Interest and investment income	33	-
Gross income for the year	68,518	62,402
Expenditure	68,713	61,102
Depreciation and charges for impairment of fixed assets	1,372	864
Total expenditure for the year	70,085	61,966
Net (expenditure)/income before tax for the year	(1,567)	436
Net (expenditure)/income for the year	(1,567)	436

Braintree Youth Project Charity
Balance Sheet

at 31 October 2022

Company No. 07437568

	Notes	2022 £	2021 £
Fixed assets			
Tangible assets	12	5,453	3,516
		5,453	3,516
Current assets			
Debtors	13	3,775	3,861
Cash at bank and in hand		59,905	74,227
		63,680	78,088
Creditors: Amount falling due within one year	14	(1,377)	(12,281)
Net current assets		62,303	65,807
Total assets less current liabilities		67,756	69,323
Net assets excluding pension asset or liability		67,756	69,323
Total net assets		67,756	69,323
The funds of the charity			
Restricted funds	15		
Restricted income funds		46,026	40,983
		46,026	40,983
Unrestricted funds	15		
General funds		21,730	28,340
		21,730	28,340
Reserves	15		
Total funds		67,756	69,323

These accounts have been prepared in accordance with the special provisions of Part 15 of the Companies Act 2006 relating to small companies.
For the year ended 31 October 2022 the company was entitled to exemption under section 477 of the Companies Act 2006 relating to small companies.
The members have not required the company to obtain an audit in accordance with section 476 of the Companies Act 2006.
The directors acknowledge their responsibilities for complying with the requirements of the Companies Act 2006 with respect to accounting records and the preparation of accounts.

Approved by the board on 14 March 2023

And signed on its behalf by:

D.J. Huxter
Trustee
14 March 2023

Braintree Youth Project Charity
Statement of Cash flows

for the year ended 31 October 2022

	2022 £	2021 £
Cash flows from operating activities		
Net (expenditure)/income per Statement of Financial Activities	(1,567)	436
Adjustments for:		
Depreciation of property, plant and equipment	1,372	909
Profit on disposal of tangible fixed assets	-	(45)
Dividends, interest and rents from investments	(1,128)	(57)
Other gains/losses	-	-
Decrease/(Increase) in trade and other receivables	86	(368)
(Decrease)/Increase in trade and other payables	(11,694)	11,067
Net cash (used in)/provided by operating activities	(12,931)	11,942
Cash flows from investing activities		
Payments for property, plant and equipment	(3,309)	(1,597)
Dividends, interest and rents from investments	1,128	57
Net cash used in investing activities	(2,181)	(1,495)
Net cash from financing activities	-	-
Net (decrease)/increase in cash and cash equivalents	(15,112)	10,447
Cash and cash equivalents at the beginning of the year	74,227	63,780
Cash and cash equivalents at the end of the year	59,115	74,227
Components of cash and cash equivalents		
Cash and bank balances	59,905	74,227
	59,905	74,227

Braintree Youth Project Charity
Notes to the Accounts

for the year ended 31 October 2022

1 Accounting policies

Basis of preparation

The financial statements have been prepared in accordance with 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 2015) - (Charities SORP (FRS 102)), the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) and the Companies Act 2006.

Change in basis of accounting or to previous accounts

There has been no change to the accounting policies (valuation rules and method of accounting) since last year and no changes have been made to accounts for previous years.

Fund accounting

Unrestricted funds	These are available for use at the discretion of the trustees in furtherance of the general objects of the charity.
Designated funds	These are unrestricted funds earmarked by the trustees for particular purposes.
Revaluation funds	These are unrestricted funds which include a revaluation reserve representing the restatement of investment assets at their market values.
Restricted funds	These are available for use subject to restrictions imposed by the donor or through terms of an appeal.

Income

Recognition of income	Income is included in the Statement of Financial Activities (SoFA) when the charity becomes entitled to, and virtually certain to receive, the income and the amount of the income can be measured with sufficient reliability.
Income with related expenditure	Where income has related expenditure the income and related expenditure is reported gross in the SoFA.
Donations and legacies	Voluntary income received by way of grants, donations and gifts is included in the the SoFA when receivable and only when the Charity has unconditional entitlement to the income.
Tax reclaims on donations and gifts	Income from tax reclaims is included in the SoFA at the same time as the gift/donation to which it relates.
Donated services and facilities	These are only included in income (with an equivalent amount in expenditure) where the benefit to the Charity is reasonably quantifiable, measurable and material.
Volunteer help	The value of any volunteer help received is not included in the accounts.
Investment income	This is included in the accounts when receivable.
Gains/(losses) on revaluation of fixed assets	This includes any gain or loss resulting from revaluing investments to market value at the end of the year.
Gains/(losses) on investment assets	This includes any gain or loss on the sale of investments.

Expenditure

Recognition of expenditure	Expenditure is recognised on an accruals basis. Expenditure includes any VAT which cannot be fully recovered, and is reported as part of the expenditure to which it relates.
Expenditure on raising funds	These comprise the costs associated with attracting voluntary income, fundraising trading costs and investment management costs.
Expenditure on charitable activities	These comprise the costs incurred by the Charity in the delivery of its activities and services in the furtherance of its objects, including the making of grants and governance costs.
Grants payable	All grant expenditure is accounted for on an actual paid basis plus an accrual for grants that have been approved by the trustees at the end of the year but not yet paid.
Governance costs	These include those costs associated with meeting the constitutional and statutory requirements of the Charity, including any audit/independent examination fees, costs linked to the strategic management of the Charity, together with a share of other administration costs.
Other expenditure	These are support costs not allocated to a particular activity.

Taxation

The charity is exempt from corporation tax on its charitable activities.

Tangible fixed assets and depreciation

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

Equipment	15% Straight line

Freehold investment property

Investment properties are measured initially at cost and subsequently at fair value at each balance sheet date and are not depreciated. All gains or losses are taken to the Statement of Financial Activities as they arise.

Stocks

Stock is included at the lower of cost or net realisable value. Donated items of stock are recognised at fair value which is the amount the charity would have been willing to pay for the items on the open market.

Trade and other debtors

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

Cash and cash equivalents

Cash and cash equivalents comprise cash at bank and on hand, demand deposits with banks and other short-term highly liquid investments with original maturities of three months or less and bank overdrafts. In the statement of financial position, bank overdrafts are shown within borrowings or current liabilities. In the Statement of Cash Flows, cash and cash equivalents are shown net of bank overdrafts that are repayable on demand and form an integral part of the company's cash management.

Trade and other creditors

Short term creditors are measured at the transaction price. Other creditors and provisions are recognised where the charity has a present obligation resulting from a past event that will probably result in the transfer of funds to a third party and the amount due to settle the obligation can be measured or estimated reliably. Creditors and provisions are normally recognised at their settlement amount after allowing for any trade discounts due.

Research and development

Expenditure on research and development is written off in the year in which it is incurred.

Foreign currencies

Monetary assets and liabilities denominated in currencies other than the functional currency of the charity are translated at the rates of exchange prevailing at the end of the reporting period.
Transactions in currencies other than the functional currency of the charity are recorded at the rate of exchange on the date that the transaction occurred.
All exchange differences are are taken into account in arriving at net income/expenditure.

Leased assets

Where the charity enters into a lease which entails taking substantially all the risks and rewards of ownership of an asset, the lease is treated as a finance lease.
Leases which do not transfer substantially all the risks and rewards of ownership to charity are classified as operating leases.
Assets held under finance leases are initially recognised as assets of the charity at their fair value at the inception of the lease or, if lower, at the present value of the minimum lease payments. The corresponding liability to the lessor is included in the balance sheet date as a finance lease obligation.
Lease payments are apportioned between finance expenses and reduction of the lease obligation so as to achieve a constant rate of interest on the remaining balance of the liability. Finance expenses are recognised immediately, unless they are directly attributable to qualifying assets, in which case they are capitalised in accordance with the charity's policy on borrowing costs.
Assets held under finance leases are depreciated in the same way as owned assets.

Operating lease payments are recognised as an expense on a straight-line basis over the lease term.
In the event that lease incentives are received to enter into operating leases, such incentives are recognised as a liability. The aggregate benefit of incentives is recognised as a reduction of rental expense on a straight-line basis.

Pension costs

The charity operates a defined contribution plan for its employees. A defined contribution plan is a pension plan under which the company pays fixed contributions into a separate entity. Once the contributions have been paid the company has no further payments obligations. The contributions are recognised as expenses when they fall due. Amounts not paid are shown in accruals in the balance sheet. The assets of the plan are held separately from the company in independently administered funds.

Receipt of donated goods, facilities and services

All donated goods, facilities and services received are recognised within incoming resources and expenditure at an estimate of the value to the charity.

2 Company status

The company is a private company limited by guarantee and consequently does not have share capital.

3 Statement of Financial Activities - prior year

	Unrestricted funds 2021	Restricted funds 2021	Total funds 2021
	£	£	£
Income and endowments from:			
Donations and legacies	15,793	46,552	62,345
Other	57	-	57
Total	15,850	46,552	62,402
Expenditure on:			
Charitable activities	322	15,608	15,930
Other	16,074	29,962	46,036
Total	16,396	45,570	61,966
Net income	(547)	983	436
Net income before other gains/(losses)	(547)	983	436
Other gains and losses:			
Net movement in funds	(547)	983	436
Reconciliation of funds:			
Total funds brought forward	28,887	40,000	68,887
Total funds carried forward	28,340	40,983	69,323

4 Income from donations and legacies

	Unrestricted	Restricted	Total 2022	Total 2021
	£	£	£	£
Grants received	8,451	51,540	59,991	50,992
Donations	7,231	-	7,231	11,353
	15,682	51,540	67,222	62,345

5 Income from charitable activities

	Restricted	Total 2022	Total 2021
	£	£	£
Youth courses and projects	168	168	-
	168	168	-

6 Income from investments

	Unrestricted	Total 2022	Total 2021
	£	£	£
Bank interest received	33	33	-
	33	33	-

7 Other income

	Unrestricted	Total 2022	Total 2021
	£	£	£
Rental income	1,040	1,040	-
Tuck shop income	55	55	57
	1,095	1,095	57

8 Expenditure on charitable activities

	Unrestricted	Restricted	Total 2022	Total 2021
	£	£	£	£
Expenditure on charitable activities				
Youth courses and projects	880	12,995	13,875	8,144
Youth sports equipment	-	493	493	251
Premises refurbishment	-	-	-	7,213
Governance costs				
Independent examiners fee	328	-	328	322
	1,208	13,488	14,696	15,930

9 Other expenditure

	Unrestricted	Restricted	Total 2022	Total 2021
	£	£	£	£
Refund of grant	-	700	700	-
Employee costs	-	37,345	37,345	30,248
Premises costs	10,207	743	10,950	12,691
Amortisation, depreciation, impairment, profit/loss on disposal of fixed assets	814	558	1,372	864
General administrative costs	2,469	-	2,469	1,992
Legal and professional costs	2,553	-	2,553	241
	16,043	39,346	55,389	46,036

10 Net (expenditure)/income before transfers

	2022	2021
This is stated after charging:	£	£
Depreciation of owned fixed assets	1,372	909
Independent Examiner's fee	332	310

11 Staff costs

	2022	2021
Salaries and wages	35,390	28,229
Pension costs	1,063	805
	36,453	29,034

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

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

	2022	2021
	Number	Number
Youth worker	2	1
Administration	1	1
	3	2

12 Tangible fixed assets

	Equipment	Total
	£	£
Cost or revaluation		
At 1 November 2021	12,869	12,869
Additions	3,309	3,309
At 31 October 2022	16,178	16,178
Depreciation and impairment		
At 1 November 2021	9,353	9,353
Depreciation charge for the year	1,372	1,372
At 31 October 2022	10,725	10,725
Net book values		
At 31 October 2022	5,453	5,453
At 31 October 2021	3,516	3,516

13 Debtors

	2022	2021
	£	£
Trade debtors	835	948
Other debtors	2,000	2,000
Prepayments and accrued income	940	913
	3,775	3,861

14 **Creditors:**
amounts falling due within one year

	2022	2021
	£	£
Other taxes and social security	238	58
Accruals	1,139	349
Deferred income	-	11,874
	1,377	12,281

15 **Movement in funds**

	At 1 November 2021	Incoming resources (including other gains/losses)	Resources expended	Gross transfers	At 31 October 2022
	£	£	£	£	£
Restricted funds:					
Restricted income funds:					
Salaries	(5,571)	36,747	(37,345)	6,169	-
Premises Costs	(1,096)	4,278	(1,126)	-	2,056
Sports Equipment and Sessions	3,653	-	(668)	-	2,985
Activities and Trips	40,506	10,683	(13,695)	-	37,494
Horticultural Project	2,050	-	-	-	2,050
Media Project	1,441	-	-	-	1,441
Total	40,983	51,708	(52,834)	6,169	46,026
Unrestricted funds:					
General funds	28,340	16,810	(17,251)	(6,169)	21,730
Total funds	69,323	68,518	(70,085)	-	67,756

Purposes and restrictions in relation to the funds:
Restricted funds:

Salaries	Fund staff costs
Premises Costs	Fund cost of premises
Sports Equipment and Sessions	Fund cost of sports equipment and running sessions
Activities and Trips	Fund cost of activities and trips
Horticultural Project	Fund cost of a horticultural project
Media Project	Fund cost of a media project

16 Analysis of net assets between funds

	Unrestricted funds	Restricted funds	Total
	£	£	£
Fixed assets	2,863	2,590	5,453
Net current assets	26,069	36,234	62,303
	28,932	38,824	67,756

17 Reconciliation of net debt

	At 1 November 2021	Cash flows	At 31 October 2022
	£	£	£
Cash and cash equivalents	74,227	(14,322)	59,905
	74,227	(14,322)	59,905
Net debt	74,227	(14,322)	59,905

18 Commitments

Operating lease commitments

Annual commitments under non-cancellable operating leases are as follows:

	2022 Land and buildings	2022 Other	2021 Land and buildings	2021 Other
	£	£	£	£
Operating leases with expiry date:				
Within one year	-	132	-	132
In the second to fifth years inclusive	8,000	-	8,000	-
	8,000	132	8,000	132

Pension commitments

	2022	2021
	£	£
The pension cost charge to the company amounted to:	1,063	805

19 Related party disclosures

Controlling party

Braintree Youth Project Charity
Detailed Statement of Financial Activities

for the year ended 31 October 2022

	Unrestricted funds 2022 £	Restricted funds 2022 £	Total funds 2022 £	Total funds 2021 £
Income and endowments from:				
Donations and legacies				
Grants received	8,451	51,540	59,991	50,992
Donations	7,231	-	7,231	11,353
	15,682	51,540	67,222	62,345
Charitable activities				
Youth courses and projects	-	168	168	-
	-	168	168	-
Investments				
Bank interest received	33	-	33	-
	33	-	33	-
Other				
Rental income	1,040	-	1,040	-
Tuck shop income	55	-	55	57
	1,095	-	1,095	57
Total income and endowments	16,810	51,708	68,518	62,402
Expenditure on:				
Charitable activities				
Youth courses and projects	880	12,995	13,875	8,144
Youth sports equipment	-	493	493	251
Premises refurbishment	-	-	-	7,213
	880	13,488	14,368	15,608
Governance costs				
Independent examiners fee	328	-	328	322
	328	-	328	322
Total of expenditure on charitable activities	1,208	13,488	14,696	15,930
Other expenditure				
Refund of grant	-	700	700	-
	-	700	700	-
Employee costs				
Salaries/wages	-	35,390	35,390	28,229
Pension costs	-	1,063	1,063	805
Staff recruitment	-	543	543	411
Staff training	-	349	349	488
Staff welfare	-	-	-	315
	-	37,345	37,345	30,248
Premises costs				
Rent	8,000	-	8,000	8,000

Braintree Youth Project Charity
Detailed Statement of Financial Activities

Rates	204	-	204	183
Light, heat and power	1,160	-	1,160	1,046
Premises cleaning	332	-	332	461
Premises insurances	511	-	511	505
Premises repairs and maintenance	-	743	743	2,496
	10,207	743	10,950	12,691
General administrative costs, including depreciation and amortisation				
Depreciation of Equipment	814	558	1,372	909
Loss on disposal of tangible fixed assets	-	-	-	(45)
Bank charges	179	-	179	180
Equipment leasing and hire charges	-	-	-	352
Postage and couriers	-	-	-	44
Software, IT support and related costs	144	-	144	216
Stationery and printing	992	-	992	734
Subscriptions	174	-	174	129
Sundry expenses	459	-	459	49
Telephone, fax and broadband	521	-	521	288
	3,283	558	3,841	2,856
Legal and professional costs				
Solicitor's fees	2,195	-	2,195	-
Other legal and professional costs	358	-	358	241
	2,553	-	2,553	241
Total of expenditure of other costs	16,043	39,346	55,389	46,036
Total expenditure	17,251	52,834	70,085	61,966
Net gains on investments	-	-	-	-
Net (expenditure)/income	(441)	(1,126)	(1,567)	436
Transfers between funds	(6,169)	6,169	-	-
Net (expenditure)/income before other gains/(losses)	(6,610)	5,043	(1,567)	436
Other Gains	-	-	-	-
Net movement in funds	(6,610)	5,043	(1,567)	436
Reconciliation of funds:				
Total funds brought forward	28,340	40,983	69,323	68,887
Total funds carried forward	21,730	46,026	67,756	69,323

BRAINTREE YOUTH PROJECT CHARITY

England & Wales - Charity number 1139014

Accounts

BYPC

Braintree Youth Project Charity

ANNUAL REPORT 2022

CHAIR'S REPORT

Well, here we are again, with what was another challenging year, and as I write this we are unsure if our AGM will be virtual or in person. A year on and we hope that we will not face another national lockdown, but if the last two years have taught us anything, you never know what is round the next corner. We have built a resilient and flexible organisation that can face whatever the future brings with confidence.

We have been able to return to our face-to-face sessions for a large part of the year and have started to resume our trips away. We have funding for many trips that we were unable to do during the lockdown and our funders have been generous in allowing us to hold onto the cash until we can use it. We pray this summer will be the time we can do all that had been planned before, pandemic willing!

We have said goodbye to Jon our Youth Worker this year. Jon has worked tremendously hard for the young people, displaying his heart for the work and commitment to it. We pray God's blessing on the next stage of his journey at Theological College.

God has brought Martin to us as his replacement, and he is finding his feet and developing relationships with our young people. We are all excited to see what he will bring to the role, which is at the core of what we do.

We have also said farewell to Holly as Centre Manager, and we thank her for all her diligent work in the unglamorous role of organising the office function. Kirsty has taken on this role, alongside the role of finance officer, and again we are blessed to have her give such a commitment to our cause.

It is with deep regret that we are saying goodbye to Graham as our funding applications manager. Graham has done an amazing job over the last few years, and the soundness of our current financial position is due entirely to his hard work. He has left big shoes to fill but we recognise that the time is right for him to move on and we wish him well.

I would also like to recognise the work of David, our Vice Chair, and Anna, who bring so much to the 'hands on' work of looking after the youngsters in so many ways. I also pay tribute to Penny— keeping us on the safeguarding straight and narrow, which is so important these days.

We are in the final stages of extending our Lease at Fountain Cottages which will secure our future there over the longer term, which will be important for our security and help with the funding effort.

As I said last year, we are blessed with a great team, have a building which is fit for purpose, are financially secure and have exciting plans for the future.

I think we can continue to trust in the God who has been so abundantly generous to us as an organisation.

God bless you all and I look forward seeing you either online or in person at the AGM.

Andrew East

Chairman

COMPANY SECRETARY'S REPORT

Braintree Youth Project Charity (BYPC) was incorporated under the Companies Act 2006 as a private company limited by guarantee on 11 November 2010. It was entered into the Charity Commission's Register of Charities on 15 November 2010.

9 Board meetings have been held since our AGM in March 2021 (which was online due to Covid restrictions).

Annual Returns to the Charities Commission and Companies House were submitted within the correct timespan.

Subscribers
As at 31st January 2022 the Charity had a total of 22 Subscribers.

Kirsty Huxter

Company Secretary

DATA PROTECTION OFFICER'S REPORT

The Charity continues to ensure that any personal data it handles is in line with the GDPR (General Data Protection Regulation).

We have an online cloud system which is encrypted for email and storage. The Board members and staff all use this to ensure that personal data is kept safe.

All sessions have been run in accordance with GDPR and safeguarding regulations.

To my knowledge there have been no data breaches over the last year and we remain fully compliant with Data Protection laws.

This year, Braintree Youth Project Charity have had the following data requests:

	Subject Access Request	Erasure Request
No of Requests	0	0

Data Complaints:

We have received no complaints about how we deal with personal data.

David Huxter

Data Protection Officer

Navigating the Lake

Not everyone stayed on...

Occasionally the leaders have fun too

FINANCE REPORT

Once again we faced the prospect of not being able to do all the activities we had planned for, and received funding for, due to Covid restrictions. Grant funders have been very understanding and have rolled over deadlines for spending to ensure activities can still take place, just a little later than planned.

Our running costs remained static as we still had rent and utility bills to pay on the building, and staff costs to pay. Income from personal donations and from church giving remained stable. What has made a huge difference to our financial stability this year, and will do for the subsequent two years, is funding towards salaries.

Braintree District & Eastlight Community Fund and the National Lottery Community Fund have both granted us sums for three years which completely cover salaries. This has put us in a strong position—it means we can afford to pay staff to direct and run the work, with building costs covered by regular donations.

Activities, trips and extra sessions can be run with grant funding which has, due to Graham's excellent work, been forthcoming.

Despite Covid restrictions, we still managed to run a trip to Wales, a Layer Marney Activity Day, High Ropes, Jump Street, Escape Room and a Music & Video workshop.

I anticipate there will be a jump in utility bills as prices are rising. Grant funding is also increasingly difficult to access. There are no major building projects planned so our maintenance costs should be kept low.

Within this year's accounts is spending on the Accessible Toilet project, which was covered by grants. Our major areas of expenditure are salaries and trips, for which we receive funding.

As a charity, we continue to monitor costs and try to achieve best value with all purchases. We are committed to remaining free of charge for all young people who want to attend as we feel this is important in supporting the young people of Braintree and the surrounding area.

Kirsty Huxter

Finance Officer

Grant Funders in 2020-2021

Restricted Grants

Braintree District & Eastlight Community Fund	£10,000.00
Garfield Weston Foundation	£8000.00
Jack Petchy Foundation	£750.00
Essex Council for Voluntary Youth Services	£137.50
Walter Farthing Trust	£3000.00
Essex County Council	£1441.45
Lottery Community Fund	£11,873.50
Tom Amos Charity	£2350.00
Fowler, Smith & Jones Trust	£2000.00
Essex Youth Trust	£6000.00
CSS Charitable Trust	£1000.00

Unrestricted Grants

Co-op Community Fund	£1038.94
Angela Gallagher Trust	£1000.00
Marsh Christian Trust	£400.00
Braintree United Charities	£500.00
Sydney Black Charitable Trust	£500.00
Augustine Courtauld Trust	£500.00
The Oak Trust	£500.00

Donations

Borno Pharmacies	£1185.70

FINANCIAL SUPPORT

There are many different ways to support us financially:

- **Monthly Standing Order**
  Setting up a monthly standing order helps us to plan our day to day finances. You can give any amount you want, but typically £5 or £10 a month is the norm. It is straightforward to set up from your bank account—contact the office for our bank details if this is a way you want to start giving to us. If you are a taxpayer, we can claim an additional 25% of your gift from the Government. Contact the office for a Gift Aid form, or download from our website.

- **Give as you Live**
  If you shop online, you could raise money for us at no extra cost. Go to www.giveasyoulive.com and from there, link to the website you want (eg Amazon, Argos, ebay, Currys PC World, Very—to name but a few). The site will register any purchase you make and give a percentage to us. For example, a £50 purchase at John Lewis would raise 50p for BYPC.

- **Essex Lottery**
  The Essex Lottery donate 50% of the ticket cost to your specified charity—so buying one £1 ticket a week would raise £26 a year for us, plus you get the chance to win a cash sum in the lottery. Go to www.essexlottery.co.uk/support/braintree-youth-project-charity or follow the link from our website to sign up.

- **Amazon Smile**
  If you shop on Amazon, you can raise money for us via Amazon Smile, which will donate 0.5% of your shop to us, at no extra cost to you. Just go to www.smile.amazon.co.uk and search for us.

Do I have to jump?

Zip Wire

Hello down there!

YOUTH WORKER'S REPORT

Over the last year God has continued to bless BYPC, as we have been able to keep providing a place for young people to go to, getting away from some of the craziness of life to a welcoming and relaxing space. After the beginning of the pandemic, this was an absolute necessity. We worked hard to set up an online session which continued throughout the pandemic and even after we were able to meet again in person. We spent many evenings on Zoom coming up with creative quizzes, games and online escape rooms.

When we could resume Friday sessions, slowly but surely the numbers of young people attending increased as the guidelines allowed, we saw many old faces return and some new ones as well. This was also a chance to add something new to the centre and as part of one of the Jack Petchey awards, we were able to purchase a full size arcade machine with 900 games on it.
Needless to say this went down very well with all the group.

In an effort to 'catch up' we tried to put on as much as we could for the young people. This included trips to Nuclear High Ropes, Jump Street, an activity day at Layer Marney with other Essex youth groups, and escaping from a bank at Know Escape Rooms in Maldon.

One of the highlights of the year was a three-day music video workshop, where the young people created two songs from scratch and then made a music video for the song. The amount of creativity and hard work they put in was a joy to behold. The finished videos were amazing.

As my time came to an end as youth worker for this wonderful charity my final big event was taking a group to Wales for a week-long residential. They enjoyed caving, canoeing, mountain walking, gorge walking and so much more. After all the lockdowns it was great to be part of helping the young people get back to some sort of normality.

Unfortunately it wasn't all good news as many of our volunteers decided to call an end to their time with us, as life changed for everyone. I am so thankful for all the hard work they put in to supporting and loving the young people. The charity wouldn't have run or been the same without them. The good news is that God provided more volunteers and a couple of the young people who had reached the age limit were able to come back as volunteers.

One commented that he 'wanted to give back in response to all that we had done for him.'

It was also the end of my time with BYPC, and what a great team I've had the honour of working with, from the Board to the volunteers to my fellow staff member Holly. I will miss the role and above all I will miss all the young people very much, but I know that with eyes fixed on God and through his power, BYPC will continue to create more great opportunities, memories and experiences for the young people of Braintree.

Jon Hughes

Youth Worker (until August 2021)

Now for my part, Hi, I'm Martin, and the young people are starting to use my name instead of 'New Jon'. Now to try and convince them to use my nickname…

I've only been at BYPC for a short time so I have a limited amount to say. When I started, the members of the charity and our young people quickly made me feel welcome.

The Friday drop-in sessions that form the core of our work have been growing constantly and we typically expect about 20 people to attend on a Friday. Sessions are usually great fun, and there are normally enough volunteers to move around the group and make sure all is well. I usually see volunteers picking an activity or an area to operate in and move myself around to dip in and see how things are going (though I usually manage to get at least one card game into an evening). Our young people get on well, and the atmosphere is typically light and playful, the young people are rarely reminded of the behaviour code and I think we manage to make the club a safe space.

We've also been able to start our Monday Board Games club (which is perfect for nerds like me) which started small but is now reliably getting more than 10 people. The time is coming when we'll probably need an additional large table and additional adults to manage the club.

Which leads to our biggest need - more volunteers, especially volunteers for other days in the week so other clubs can start, even if it's only once a month, we don't need every club to be weekly. While seeking out volunteers we've visited several of the local churches (and have a few more to visit). It's been a delight to speak, and it's been favourably received (I was even blessed with my first opportunity to preach) but we're hoping for more volunteers to emerge as people consider what we've said.

As for upcoming trips and clubs, we have funding for Archery, Parkour, and a couple of other trips. We'll be hosting a 'Play in a Week' in the Easter break, and revisiting Wales in the summer. We are trying to plan the schedule for the whole of 2022 so there will be lots of opportunities available. To save on costs for these trips and to run Parkour we need our own Minibus driver, to that end I've been taking additional driving lessons and applied for a provisional D1 license but I won't be able to take our young people until I have passed both a Minibus test and the MiDas training. I am still asking for volunteers who can drive because I hate driving, but so far we've had no luck.

In brief, we're getting loads of young people and have lots to offer, we just need the manpower to do it.

I want to add my own gratitude for everyone's assistance to me personally, it's been a not inconsiderable amount of upheaval to start working here and I could not have managed without the support from my team and a few good friends.

Martin Parslow

Youth Worker (from November 2021)

Saying goodbye to Jon in style

That’s a long pencil...

Catch!

CENTRE MANAGER'S REPORT

I took over the role of Centre Manager in October 2021, following in Holly's capable footsteps. She left the office in magnificent order so it was easy to pick up the reins. Now that restrictions are easing, and we are back to some sort of normality, we can turn our attention to the future, and the development of our new five-year Business Plan is underway.

As ever, we aim to communicate to the people of Braintree and the surrounding villages who we are and what we do—so looking at our marketing and communications will be a focus for this year. I support Martin with all the administration of the youth sessions and activities, including support for our volunteers, and ensure the building is set up for all the different sessions, and that everything is in good working order.

We now have wooden boards covering most of the back wall in the courtyard, as we found that footballs were getting ripped by the jagged edges of some of the brickwork. We hope these boards will be painted by the young people as part of a project, once the weather is warm enough to stay outside all day.

Kirsty Huxter

Centre Manager

PROPERTY REPORT

This year we have had the asbestos flue removed from Cottage One, so we are now asbestos free. The accessible toilet which was installed in 2020 was the last 'big' project that we have undertaken on the property. At the moment it is a matter of maintenance. We have put wooden boarding in front of the back wall as there are bricks which have worn away and become sharp and we didn't want any injuries. As a Grade II listed property however we cannot alter the wall.

The annual boiler service, fire extinguisher service and PAT testing have all been carried out. Smoke alarms, carbon monoxide alarms and emergency lighting are all tested on a weekly/monthly basis.

Potential projects for the future include boarding over some of the loft area to give us more space for storage.

Matt Farmer

Property Consultant

FUNDRAISING OFFICER'S REPORT

Yet again our fundraising activity, like that of many others, has been affected by Covid and the string of lockdowns and restrictions, which have caused providers to direct funding to groups that were supporting those affected by the pandemic.

Nevertheless, I am delighted to say that we have been able to generate a steady flow of income from a variety of sources, some are new providers and others are our regular supporters.

Overall, we have generated grants and donations to a level of over £125,000 although some of this is to be delivered over a 3-year period. With the refurbishment work on The Hut effectively now finished and most of our equipment in good repair the main focus of attention has been on running costs, with substantial success.

As I touched upon in last year's report, we obtained a three-year grant of £30,000 from Braintree District and Eastlight Community Fund towards the salary of our Youth Worker and then much to our delight the National Lottery provided £71,241 towards all salaries over the same period. This is really exciting as it gives us longevity and the staff the certainty of employment, which will enable us to plan and deliver a full programme of events and activities and drive our development programme in this period.

As a start, we are looking at a young adult project to support those aged 18+ who have become too old to attend youth sessions but have limited plans for the future or who are having difficulties in taking responsibility for their lives. Alongside this, we would like to offer an apprenticeship in youth work and I am delighted to say that Essex Youth Trust have given us £6000 towards getting this off the ground.

Outside these three sources we have, along with funding from local churches, generated sufficient income to cover trips, activities and operational costs, which have been highlighted in other reports.

I'd like to express our sincere thanks to all who have supported us and given so generously. We are very grateful. I have shown below all grants received of £1000 and above. Smaller amounts have also been received and are welcomed equally.

National Lottery Community Fund	£71,241.00 over 3 years
Braintree District and Eastlight Community Fund	£30,000 over 3 years
Essex Youth Trust	£6000.00
Garfield Weston Foundation	£8000.00
Walter Farthing Trust	£3000.00
Essex County Council	£1441.45
CSS Charitable Trust	£1000.00
FSJ Charities	£2000.00
Angela Gallagher Memorial Trust	£1000.00
8 smaller sources	£3500.00 appx

I feel that the time has come to widen our fund-raising activity with fresh eyes to meet proposed expansion elsewhere and maybe it would now be prudent to look at some of the increasing commercial elements in the town and consider sponsorship, whilst continuing to maintain close contact with our regular supporters.

I am confident that during the coming year we will still be an attractive project as we expand our operation and profile to gain support from a variety of sources, so I look forward to a successful 2022/3.

Graham Goodchild

Fundraising Officer

SAFEGUARDING OFFICER'S REPORT

After another disrupted year due to Covid restrictions, there have been no safeguarding issues to report.

However, behind the scenes, safeguarding remains a priority and all board members were offered online training in 2021.

This was delivered very effectively by 31-8, an independent Christian company whose vision is a world where every child and adult can feel, and be, safe.

All our DBS's are processed through 31-8. In 2021/22 six DBS certificates were processed for the charity.

Training materials have been prepared and are ready to use for training volunteers, with sessions to be held in the coming months.

The safeguarding policy is reviewed bi-annually and is on the BYPC website.

Our Lead Safeguarding Coordinator and Lead Recruiter is Penny Smith: psmith@braintreeyouth.org.uk

Our Centre Manager Safeguarding Coordinator is Kirsty Huxter: khuxter@braintreeyouth.org.uk

Penny Smith

Safeguarding Officer

From the front

and from the back...

BYPC

Braintree Youth Project Charity

Registered in England Company No: 7437568

Registered with the Charity Commission No: 1139014

Registered address: 2 St Michael's Road, Braintree, CM7 1EX

Telephone: 01376 323764

Email: contact@braintreeyouth.org.uk

Website: www.braintreeyouth.org.uk

Braintree Youth Project Charity

Charity No. 1139014

Company No. 07437568

Trustees' Report and Unaudited Accounts

31 October 2021

Braintree Youth Project Charity
Contents

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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 unaudited financial statements of the charity for the year ended 31 October 2021.

REFERENCE AND ADMINISTRATIVE DETAILS

Company No. 07437568

Charity No. 1139014

Registered Office

Fountain Cottages
2 St Michaels Road
Braintree
Essex
CM7 1EX

Directors and Trustees
The Directors of the charitable company are its Trustees for the purposes of charity law.
The following Directors and Trustees served during the year:

A.L. East
A. England
M. Farmer
G. Goodchild
D.J. Huxter
K.R. Huxter (Resigned 8 December 2020)
P. Smith
R.D. Wearmouth

Company Secretary

K.R. Huxter

Accountants
Quantic Accountancy Limited
1 Second Avenue
Bluebridge
Halstead
Essex
CO9 2SU

Bankers
CAF Bank Limited
25 Kings Hill Avenue
Kings Hill
West Maling
Kent
ME19 4JQ

OBJECTIVES AND ACTIVITIES

The purpose of the charity is to improve the life chances of the young people of Braintree, through the provision of a youth club.

The youth club forms the basis for the provision of services to meet the needs of the young people in areas such as substance abuse, health, welfare, education, employment and relationships etc

ACHIEVEMENTS AND PERFORMANCE

The charity received grants and donations totalling £62,345 (2020: £79,652)

PLANS FOR FUTURE PERIODS

The trustees intend to continue its policy of providing services through the youth club to the young people of Braintree.

STRUCTURE, GOVERNANCE AND MANAGEMENT

The charity was incorporated on 11 November 2010 and is governed by the Memorandum and Articles of Association of the company, and constitutes a limited company, limited by guarantee, as defined by the Companies Act 2006.

The trustees have considered the risks faced by the charity and identified the major risks to which the charity is exposed.

They have reviewed those risks and satisfied themselves that there are controls in place to mitigate their potential effect.

New members of the board are identified by existing members to fill particular skills gaps and are given appropriate charity legislation guidance.

The Trustees are responsible for keeping proper accounting records that disclose with reasonable accuracy at any time the financial position of the charity and to enable them to ensure that the financial statements comply with the Companies Act 2006. The Trustees are also responsible for safeguarding the assets of the charity and hence taking reasonable steps for the prevention and detection of fraud and other irregularities.

The above report has been prepared in accordance with the provisions applicable to companies subject to the small companies regime as set out in Part 15 of the Companies Act 2006 and in accordance with the Charities SORP (FRS 102).

Signed on behalf of the board

A.L. East
Trustee
15 March 2022

Independent Examiner's Report to the trustees of Braintree Youth Project Charity

I report to the charity trustees on my examination of the accounts of Braintree Youth Project Charity for the year ended 31 October 2021 which comprise the Statement of Financial Activities, the Summary Income and Expenditure Account, the Balance Sheet, the Statement of Cash Flows and the related notes.

Responsibilities and basis of report

As the trustees of the charity (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 charity are not required to be audited under Part 16 of the 2006 Act and are eligible for independent examination, I report in respect of my examination of 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

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

- accounting records were not kept in accordance with section 386 of the 2006 Act ; or
- the accounts do not accord with those records; or
- the accounts do not comply with the accounting requirements under 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
- the accounts have not been prepared in accordance with the Charities SORP (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.

S J Foster FCCA
ACCA
Quantic Accountancy Limited
1 Second Avenue
Bluebridge
Halstead
Essex
CO9 2SU
15 March 2022

Braintree Youth Project Charity
Statement of Financial Activities

for the year ended 31 October 2021

	Notes	Unrestricted funds 2021 £	Restricted funds 2021 £	Total funds 2021 £	Total funds 2020 £
Income and endowments from:					
Donations and legacies	4	15,793	46,552	62,345	79,652
Other	5	57	-	57	27
Total		15,850	46,552	62,402	79,679
Expenditure on:					
Charitable activities	6	322	15,608	15,930	6,126
Other	7	16,074	29,962	46,036	47,671
Total		16,396	45,570	61,966	53,797
Net gains on investments		-	-	-	-
Net income	8	(547)	983	436	25,882
Transfers between funds		-	-	-	-
Net income before other gains/(losses)		(547)	983	436	25,882
Other gains and losses					
Net movement in funds		(547)	983	436	25,882
Reconciliation of funds:					
Total funds brought forward		28,887	40,000	68,887	43,005
Total funds carried forward		28,340	40,983	69,323	68,887

Braintree Youth Project Charity
Summary Income and Expenditure Account

for the year ended 31 October 2021

	2021 £	2020 £
Income	62,402	79,679
Gross income for the year	62,402	79,679
Expenditure	61,102	52,894
Depreciation and charges for impairment of fixed assets	864	903
Total expenditure for the year	61,966	53,797
Net income before tax for the year	436	25,882
Net income for the year	436	25,882

Braintree Youth Project Charity

Balance Sheet

at 31 October 2021

Company No. 07437568

	Notes	2021 £	2020 £
Fixed assets			
Tangible assets	10	3,516	2,828
		3,516	2,828
Current assets			
Debtors	11	3,861	3,493
Cash at bank and in hand		74,227	63,780
		78,088	67,273
Creditors: Amount falling due within one year	12	(12,281)	(1,214)
Net current assets		65,807	66,059
Total assets less current liabilities		69,323	68,887
Net assets excluding pension asset or liability		69,323	68,887
Total net assets		69,323	68,887
The funds of the charity			
Restricted funds	13		
Restricted income funds		40,983	40,000
		40,983	40,000
Unrestricted funds	13		
General funds		28,340	28,887
		28,340	28,887
Total funds		69,323	68,887

These accounts have been prepared in accordance with the special provisions of Part 15 of the Companies Act 2006 relating to small companies.

For the year ended 31 October 2021 the company was entitled to exemption under section 477 of the Companies Act 2006 relating to small companies.

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

The directors acknowledge their responsibilities for complying with the requirements of the Companies Act 2006 with respect to accounting records and the preparation of accounts.

Approved by the board on 15 March 2022

And signed on its behalf by:

D.J. Huxter
Trustee
15 March 2022

Braintree Youth Project Charity
Statement of Cash flows
for the year ended 31 October 2021

	2021 £	2020 £
Cash flows from operating activities		
Net income per Statement of Financial Activities	436	25,882
Adjustments for:		
Depreciation of property, plant and equipment	909	903
Profit on disposal of tangible fixed assets	(45)	-
Dividends, interest and rents from investments	(57)	(27)
Other gains/losses	-	-
(Increase)/Decrease in trade and other receivables	(368)	6,067
Increase in trade and other payables	11,067	910
Net cash provided by operating activities	11,942	33,735
Cash flows from investing activities		
Proceeds from sales of property, plant and equipment	45	-
Payments for property, plant and equipment	(1,597)	-
Dividends, interest and rents from investments	57	27
Net cash (used in)/from investing activities	(1,495)	27
Net cash from financing activities	-	-
Net increase in cash and cash equivalents	10,447	33,762
Cash and cash equivalents at the beginning of the year	63,780	30,018
Cash and cash equivalents at the end of the year	74,227	63,780
Components of cash and cash equivalents		
Cash and bank balances	74,227	63,780
	74,227	63,780

1 Accounting policies

Basis of preparation

The financial statements have been prepared in accordance with 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 2015) - (Charities SORP (FRS 102)), the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) and the Companies Act 2006.

Change in basis of accounting or to previous accounts

There has been no change to the accounting policies (valuation rules and method of accounting) since last year and no changes have been made to accounts for previous years.

Fund accounting

Unrestricted funds	These are available for use at the discretion of the trustees in furtherance of the general objects of the charity.
Designated funds	These are unrestricted funds earmarked by the trustees for particular purposes.
Revaluation funds	These are unrestricted funds which include a revaluation reserve representing the restatement of investment assets at their market values.
Restricted funds	These are available for use subject to restrictions imposed by the donor or through terms of an appeal.

Income

Recognition of income	Income is included in the Statement of Financial Activities (SoFA) when the charity becomes entitled to, and virtually certain to receive, the income and the amount of the income can be measured with sufficient reliability.
Income with related expenditure	Where income has related expenditure the income and related expenditure is reported gross in the SoFA.
Donations and legacies	Voluntary income received by way of grants, donations and gifts is included in the the SoFA when receivable and only when the Charity has unconditional entitlement to the income.
Tax reclaims on donations and gifts	Income from tax reclaims is included in the SoFA at the same time as the gift/donation to which it relates.
Donated services and facilities	These are only included in income (with an equivalent amount in expenditure) where the benefit to the Charity is reasonably quantifiable, measurable and material.
Volunteer help	The value of any volunteer help received is not included in the accounts.
Investment income	This is included in the accounts when receivable.
Gains/(losses) on revaluation of fixed assets	This includes any gain or loss resulting from revaluing investments to market value at the end of the year.
Gains/(losses) on investment assets	This includes any gain or loss on the sale of investments.

Expenditure

Recognition of expenditure	Expenditure is recognised on an accruals basis. Expenditure includes any VAT which cannot be fully recovered, and is reported as part of the expenditure to which it relates.
Expenditure on raising funds	These comprise the costs associated with attracting voluntary income, fundraising trading costs and investment management costs.
Expenditure on charitable activities	These comprise the costs incurred by the Charity in the delivery of its activities and services in the furtherance of its objects, including the making of grants and governance costs.
Grants payable	All grant expenditure is accounted for on an actual paid basis plus an accrual for grants that have been approved by the trustees at the end of the year but not yet paid.
Governance costs	These include those costs associated with meeting the constitutional and statutory requirements of the Charity, including any audit/independent examination fees, costs linked to the strategic management of the Charity, together with a share of other administration costs.
Other expenditure	These are support costs not allocated to a particular activity.

Taxation

The charity is exempt from corporation tax on its charitable activities.

Tangible fixed assets and depreciation

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

Equipment	15% Straight line

Trade and other debtors

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

Cash and cash equivalents

Cash and cash equivalents comprise cash at bank and on hand, demand deposits with banks and other short-term highly liquid investments with original maturities of three months or less and bank overdrafts. In the statement of financial position, bank overdrafts are shown within borrowings or current liabilities. In the Statement of Cash Flows, cash and cash equivalents are shown net of bank overdrafts that are repayable on demand and form an integral part of the company's cash management.

Trade and other creditors

Short term creditors are measured at the transaction price. Other creditors and provisions are recognised where the charity has a present obligation resulting from a past event that will probably result in the transfer of funds to a third party and the amount due to settle the obligation can be measured or estimated reliably. Creditors and provisions are normally recognised at their settlement amount after allowing for any trade discounts due.

Leased assets

Where the charity enters into a lease which entails taking substantially all the risks and rewards of ownership of an asset, the lease is treated as a finance lease.
Leases which do not transfer substantially all the risks and rewards of ownership to charity are classified as operating leases.
Assets held under finance leases are initially recognised as assets of the charity at their fair value at the inception of the lease or, if lower, at the present value of the minimum lease payments. The corresponding liability to the lessor is included in the balance sheet date as a finance lease obligation.
Lease payments are apportioned between finance expenses and reduction of the lease obligation so as to achieve a constant rate of interest on the remaining balance of the liability. Finance expenses are recognised immediately, unless they are directly attributable to qualifying assets, in which case they are capitalised in accordance with the charity's policy on borrowing costs.
Assets held under finance leases are depreciated in the same way as owned assets.

Operating lease payments are recognised as an expense on a straight-line basis over the lease term.
In the event that lease incentives are received to enter into operating leases, such incentives are recognised as a liability. The aggregate benefit of incentives is recognised as a reduction of rental expense on a straight-line basis.

Pension costs

The charity operates a defined contribution plan for its employees. A defined contribution plan is a pension plan under which the company pays fixed contributions into a separate entity. Once the contributions have been paid the company has no further payments obligations. The contributions are recognised as expenses when they fall due. Amounts not paid are shown in accruals in the balance sheet. The assets of the plan are held separately from the company in independently administered funds.

Receipt of donated goods, facilities and services

All donated goods, facilities and services received are recognised within incoming resources and expenditure at an estimate of the value to the charity.

2 **Company status**

The company is a private company limited by guarantee and consequently does not have share capital.

3 Statement of Financial Activities - prior year

	Unrestricted funds 2020	Restricted funds 2020	Endowment funds 2020	Total funds 2020
	£	£	£	£
Income and endowments from:				
Donations and legacies	33,293	46,359	-	79,652
Other	27	-	-	27
Total	33,320	46,359	-	79,679
Expenditure on:				
Charitable activities	310	5,816	-	6,126
Other	13,776	33,895	-	47,671
Total	14,086	39,711	-	53,797
Net income	19,234	6,648	-	25,882
Transfers between funds	(19,832)	19,832	-	-
Net income before other gains/(losses)	(598)	26,480	-	25,882
Other gains and losses:				
Net movement in funds	(598)	26,480	-	25,882
Reconciliation of funds:				
Total funds brought forward	-	29,485	13,520	43,005
Total funds carried forward	(598)	55,965	13,520	68,887

4 Income from donations and legacies

	Unrestricted	Restricted	Total 2021	Total 2020
	£	£	£	£
Grants received	4,440	46,552	50,992	57,294
Donations	11,353	-	11,353	11,058
Legacy received	-	-	-	11,300
	15,793	46,552	62,345	79,652

5 Other income

	Unrestricted	Total 2021	Total 2020
	£	£	£
Tuck shop income	57	57	27
	57	57	27

6 Expenditure on charitable activities

	Unrestricted	Restricted	Total 2021	Total 2020
	£	£	£	£
Expenditure on charitable activities				
Youth courses and projects	-	8,144	8,144	5,816
Youth sports equipment	-	251	251	-
Premises refurbishment	-	7,213	7,213	-
Governance costs				
Independent examiners fee	322	-	322	310
	322	15,608	15,930	6,126

7 Other expenditure

	Unrestricted	Restricted	Total 2021	Total 2020
	£	£	£	£
Refund of grant	-	-	-	3,950
Employee costs	803	29,445	30,248	29,792
Premises costs	12,438	253	12,691	10,652
Amortisation, depreciation, impairment, profit/loss on disposal of fixed assets	600	264	864	903
General administrative costs	1,992	-	1,992	2,130
Legal and professional costs	241	-	241	244
	16,074	29,962	46,036	47,671

8 Net income before transfers

	2021	2020
	£	£
This is stated after charging:		
Depreciation of owned fixed assets	909	903
Independent Examiner's fee	322	310

9 Staff costs

Salaries and wages	28,229	28,822
Pension costs	805	862
	29,034	29,684

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

10 **Tangible fixed assets**

	Equipment	Total
	£	£
Cost or revaluation		
At 1 November 2020	11,272	11,272
Additions	1,597	1,597
At 31 October 2021	12,869	12,869
Depreciation and impairment		
At 1 November 2020	8,444	8,444
Depreciation charge for the year	909	909
At 31 October 2021	9,353	9,353
Net book values		
At 31 October 2021	3,516	3,516
At 31 October 2020	2,828	2,828

11 **Debtors**

	2021	2020
	£	£
Trade debtors	948	838
Other debtors	2,000	2,000
Prepayments and accrued income	913	655
	3,861	3,493

12 **Creditors:**
amounts falling due within one year

	2021	2020
	£	£
Other taxes and social security	58	210
Accruals and deferred income	12,223	1,004
	12,281	1,214

13 Movement in funds

	At 1 November 2020	Incoming resources (including other gains/losses)	Resources expended	At 31 October 2021
		£	£	£
Restricted funds:				
Restricted income funds:				
Salaries	-	23,874	(29,445)	(5,572)
Premises Costs	6,359	138	(7,593)	(1,096)
Sports Equipment and Sessions	3,041	1,000	(388)	3,653
Activities and Trips	28,550	20,100	(8,144)	40,506
Horticultural Project	2,050	-	-	2,050
Media Project	-	1,441	-	1,441
Total	40,000	46,552	(45,570)	40,983
Unrestricted funds:				
General funds	28,887	15,850	(16,396)	28,340
Total funds	68,887	62,402	(61,966)	69,323

Purposes and restrictions in relation to the funds:

Restricted funds:

Salaries	Fund staff costs
Premises Costs	Fund cost of premises
Sports Equipment and Sessions	Fund cost of sports equipment and running sessions
Activities and Trips	Fund cost of activities and trips
Horticultural Project	Fund cost of a horticultural project
Media Project	Fund cost of a media project

14 Analysis of net assets between funds

	Unrestricted funds	Restricted funds	Total
	£	£	£
Fixed assets	2,321	1,195	3,516
Net current assets	28,136	37,671	65,807
	30,457	38,866	69,323

15 Reconciliation of net debt

	At 1 November 2020	Cash flows	At 31 October 2021
	£	£	£
Cash and cash equivalents	63,780	10,447	74,227
	63,780	10,447	74,227
Net debt	63,780	10,447	74,227

16 Commitments

Operating lease commitments

Annual commitments under non-cancellable operating leases are as follows:

	2021 Land and buildings	2021 Other	2020 Land and buildings	2020 Other
	£	£	£	£
Operating leases with expiry date:				
Within one year	-	132	-	-
In the second to fifth years inclusive	8,000	-	8,000	-
	8,000	132	8,000	-

Pension commitments

	2021	2020
	£	£
The pension cost charge to the company amounted to:	805	862

Braintree Youth Project Charity
Detailed Statement of Financial Activities

for the year ended 31 October 2021

	Unrestricted funds 2021 £	Restricted funds 2021 £	Total funds 2021 £	Total funds 2020 £
Income and endowments from:				
Donations and legacies				
Grants received	4,440	46,552	50,992	57,294
Donations	11,353	-	11,353	11,058
Legacy received	-	-	-	11,300
	15,793	46,552	62,345	79,652
Other				
Tuck shop income	57	-	57	27
	57	-	57	27
Total income and endowments	15,850	46,552	62,402	79,679
Expenditure on:				
Charitable activities				
Youth courses and projects	-	8,144	8,144	5,816
Youth sports equipment	-	251	251	-
Premises refurbishment	-	7,213	7,213	-
	-	15,608	15,608	5,816
Governance costs				
Independent examiners fee	322	-	322	310
	322	-	322	310
Total of expenditure on charitable activities	322	15,608	15,930	6,126
Other expenditure				
Refund of grant	-	-	-	3,950
	-	-	-	3,950
Employee costs				
Salaries/wages	-	28,229	28,229	28,822
Pension costs	-	805	805	862
Staff recruitment	-	411	411	-
Staff training	488	-	488	-
Staff welfare	315	-	315	108
	803	29,445	30,248	29,792
Premises costs				
Rent	8,000	-	8,000	8,000
Rates	183	-	183	38
Light, heat and power	1,046	-	1,046	888
Premises cleaning	208	253	461	275
Premises insurances	505	-	505	694
Premises repairs and maintenance	2,496	-	2,496	557

Other premises costs	-	-	-	200
	12,438	253	12,691	10,652
General administrative costs, including depreciation and amortisation				
Depreciation of Equipment	645	264	909	903
Profit on disposal of tangible fixed assets	(45)	-	(45)	-
Bank charges	180	-	180	120
Equipment leasing and hire charges	352	-	352	-
General insurances	-	-	-	505
Postage and couriers	44	-	44	22
Software, IT support and related costs	216	-	216	202
Stationery and printing	734	-	734	487
Subscriptions	129	-	129	190
Sundry expenses	49	-	49	315
Telephone, fax and broadband	288	-	288	289
	2,592	264	2,856	3,033
Legal and professional costs				
Other legal and professional costs	241	-	241	244
	241	-	241	244
Total of expenditure of other costs	16,074	29,962	46,036	47,671
Total expenditure	16,396	45,570	61,966	53,797
Net gains on investments	-	-	-	-
Net income	(547)	983	436	25,882
Net income before other gains/(losses)	(547)	983	436	25,882
Other Gains	-	-	-	-
Net movement in funds	(547)	983	436	25,882
Reconciliation of funds:				
Total funds brought forward	28,887	40,000	68,887	43,005
Total funds carried forward	28,340	40,983	69,323	68,887

BRAINTREE YOUTH PROJECT CHARITY

England & Wales - Charity number 1139014

Accounts

BYPC

Braintree Youth Project Charity

ANNUAL REPORT 2021

Welcome to our Annual Report

During a tough year, we have continued to connect with as many young people as possible. Although we may have spent the majority of our time 'meeting' in the online sphere, with face-to-face sessions and trips being put on hold, we have made the best out of a bad situation, and provided as many activities as possible in an online capacity.

Unfortunately due to the year we have had, we do not have many pictures from 2020. We have however included some pictures of past years trips and activities as a reminder of some of the brilliant opportunities we are able to offer our young people.

CHAIR'S REPORT

This is my first Report as your new Chairman, having been acting Chair following the unfortunate postponement of last year's AGM, due to the first lockdown. I am pleased to say my appointment was confirmed at a subsequent virtual AGM later in the year.

Well, here we are again, another virtual AGM, a year on and now in the midst of our third national lockdown. To say that 2019/20 was challenging is something of an understatement! We have been unable to offer our face-to-face sessions for a large part of the year. For a drop-in centre that is a bit of a problem!

However, the fact is, we are facing the new year in better shape than we have ever been. How come you might say. Well, the answer is simply the hard work of the staff and Board, who continue to amaze me with their dedication to the job and passion and commitment to the cause, to the vision of the founders of the Hut and the task we have set ourselves as so clearly articulated in our mission statement.

It all starts with Jon our Youth worker. Jon has worked hard providing online sessions and materials while we have been unable to meet in person. He has planned trips and activities that are all set to go once we are able to do them. Holly, our other staff member, organises the office and keeps all the paperwork in line and overseas the maintenance of the buildings.

Various Board members have brought their expertise to the table. Graham has done a sterling job in raising funds for us. We have funding securing the salary of our staff members and funding for all sorts of trips for the youth as planned by Jon. His work and the faithful contributions of local churches and individual members ensure our running costs are covered as well. It is in no small part due to Graham's efforts that the Charity is in such a secure financial position. However, we should not be complacent, the outlook for charity funding may well be challenging in the future in more difficult economic times. Graham's task will not be getting any easier for the foreseeable future!

Kirsty continues to steward our funds and keep the books and Matt brings his expertise to the maintenance of the building. David takes a lot of the day-to-day management responsibility as Deputy Chairman and keeps our IT in order.

So, you will see we are blessed with a great team, have a building which is now fit for purpose, are financially secure and with exciting plans for the future. That is grounds for optimism. There are more challenges ahead, we have no idea as I write this when we will be able to reopen, but for the reasons above I am confident we can face whatever the future holds. God has abundantly blessed this charity in my time on the Board. He has raised up the right people at the right time (Nigel my immediate predecessor was the right man at the right time, for instance) and I have no doubt our faithful God will continue to bless this work in his name. As it says on one of my mugs "let's do this"!

Andrew East

Chairman

SECRETARY'S REPORT

Braintree Youth Project Charity (BYPC) was incorporated under the Companies Act 2006 as a private company limited by guarantee on 11 November 2010. It was entered into the Charity Commission's Register of Charities on 15 November 2010.

11 Board meetings have been held since our scheduled AGM in March 2020 (which was postponed until 14th July 2020 due to Covid-19)

Annual Returns to the Charities Commission and Companies House were submitted within the correct timespan.

Subscribers
As at 29th January 2021 the Charity had a total of 22 Subscribers.

Holly Legg

Company Secretary

DATA PROTECTION OFFICER'S REPORT

The Charity continues to ensure that any personal data it handles is in line with the GDPR (General Data Protection Regulation).

We have an online cloud system which is encrypted for email and Storage. The board members and staff all use this to ensure that personal data is kept safe.

When the country went into lockdown, BYPC utilised online cloud facilities to run online sessions for the young people.
All sessions have been run in accordance with GDPR and safeguarding regulations.

To my knowledge there have been no data breaches over the last year and we remain fully compliant with Data Protection laws.

This year, Braintree Youth Project Charity have had the following data requests:

	Subject Access Request	Erasure Request
No of Requests	0	0

Data Complaints:

We have received no complaints about how we deal with personal data.

David Huxter

Data Protection Officer

FINANCE DIRECTOR'S REPORT

This is a strange year to report on. We managed to secure a number of grants, thanks to the hard work of our fundraiser Graham, but most are restricted grants which we can't spend until life returns to more normality. Sessions are online rather than at the Hut, but we still have building costs to pay.

We received a COVID-19 grant from Braintree District Council towards building costs during the first lockdown, which has been very helpful.

A decision was taken that work could be done from home, so the staff were not furloughed. This has meant an element of security for Jon and Holly at such an uncertain time.

Our unrestricted funds were boosted by a bequest from long-time supporter David Henfrey, and we are very grateful to David's Executors for their effectiveness.

We were delighted to receive donations from two local businesses during the year, thanks to schemes run with their customers. Both Borno Pharmacy on the High Street and the Compasses Inn in Littley Green donated money raised through their prescriptions (Borno) and through their takeaways (Compasses). Support from local businesses is vital, and helps build our local community.

BYPC continues to meet our core payments of rent and utilities from individual and church donations. These monthly payments are critical to the running of the charity, and we thank everyone who gives on such a basis for their continuing support.

In this financial year, we received the repayment of Holly's SMP for her maternity leave from HMRC, and we claimed our annual Gift Aid payment. If you do give to BYPC and are a tax payer, please ask us for a Gift Aid form which will enable us to gain an additional 25 per cent from HMRC for whatever you donate.

The Accounts are printed separately to this report, however, the baseline figures are:

Income - £75,729
Expenditure - £42,912

The Restricted Funds Income in the year totalled £46,359. Of this, only £16,560 was spent within the financial year, leaving £29,799 to be spent in the 2020-2021 financial year. Some of this has already been spent, in December 2020, on the refurbished toilet. The remainder will be spent as and when we can undertake normal activities.

Building a fire.

Layer Marney 2020

Grant Funders in 2019-2020

Restricted Grants

Jack Petchey Foundation
Community Initiatives Fund
Awards For All

Essex County Council (Active Braintree)
Rank Foundation
Foyle Foundation
Braintree United Charities
Braintree District Council (Toilet project)
Braintree District Council (Skills project)
High Sheriffs Fund
Essex Police, Fire & Crime Commissioners Fund
CSS Charitable Trust
Essex Youth Trust
Fowler, Smith & Jones

Unrestricted Grants

Tudwick Foundation
Matthew Wrightson Trust
Co-op Community Fund
Augustine Courtauld Trust
Oak Trust
Annie Tranmer Trust

FINANCIAL SUPPORT

There are many different ways to support us financially:

- **Monthly Standing Order**
  Setting up a monthly standing order helps us to plan our day to day finances. You can give any amount you want, but typically £5 or £10 a month is the norm. It is straightforward to set up from your bank account—contact the office for our bank details if this is a way you want to start giving to us. If you are a taxpayer, we can claim an additional 25% of your gift from the Government. Contact the office for a Gift Aid form, or download from our website.

- **Give as you Live**
  If you shop online, you could raise money for us at no extra cost. Go to www.giveasyoulive.com and from there, link to the website you want (eg Amazon, Argos, ebay, Currys PC World, Very—to name but a few). The site will register any purchase you make and give a percentage to us. For example, a £50 purchase at John Lewis would raise 50p for BYPC.

- **Essex Lottery**
  The Essex Lottery donate 50% of the ticket cost to your specified charity—so buying one £1 ticket a week would raise £26 a year for us, plus you get the chance to win a cash sum in the lottery. Go to www.essexlottery.co.uk/support/braintree-youth-project-charity or follow the link from our website to sign up.

- **Co-op Local Community Fund**
  Co-op members can donate 1% of every spend at the Co-op store at Galley's Corner to BYPC. If you're not already a member, you can sign up in store, or go to www.coop.co.uk

- **Amazon Smile**
  If you shop on Amazon, you can donate via Amazon Smile, which will donate 0.5% of your shop to us, at no extra cost to you. Just go to www.smile.amazon.co.uk and search for us.

YOUTH WORKER'S REPORT

In one way this year's report should be quite easy to write, for most of the year we have been in lock down, face to face sessions and all organised trips and events have been cancelled. But that also makes it hard to write as it was a time of what could've been.

Over the last two years we have worked hard to create a welcoming place for the young people of Braintree, to offer them a safe space which they can come and rest, escape and socialise. Trying new experiences and having adults in their lives that they can chat to and feel supported by. This year we had planned to offer more activities and experiences, probably the most in the last three years. We had built up great relationships with many of the young people and had increasing numbers as we met many new faces. (We now have over 100 young people on our books and an average of 20 at each session.)

When the first lockdown came into effect It felt like we hit a brick wall, that our hard work had been derailed and we now faced an uncertain future. It was a time for us to rethink how we could interact with the young people. By the end of April, we had put in place an online session on Friday nights. Up until that point, we had been posting on our social media channels daily activities and challenges. It was something that might help alleviate any boredom, or give the young people something else to focus on instead of school work or the current Covid situation.

The hardest part about this year has been not being able to provide the space for young people to come and get away from the stresses and strains of life. Not being able to interact with them face to face, or see them grow as they make new friends and make the centre their place. After all that is the bread and butter of youth work.

In all we probably see 4 to 5 young people each Friday online. They have enjoyed the games and activities we have organised over the last nine months, including online escape rooms, an adventure quest role playing game, treasure hunts and a variety of quizzes.

The online sessions, although a very useful tool, will never be able to fill the void of drop in sessions at the youth centre. As we have seen a clear difference between the number of young people that attend online and drop in sessions. We were fortunate during our stint in the lower tiers to open up one of the areas of our centre and allow some face to face sessions with a small number of young people, who had to book a spot at each session. This was a great chance to have more in-depth chats with the young people and for them to have their space back.

I am praying for sessions to return in the spring and I have faith that God will help us get through this time and continue to find ways to help show love and support for the young people of Braintree. In a way this has been a gap year and all that we had planned will go ahead but just a little later than we had first planned. It has also given us time to make sure our centre is prepared and organised and that as a charity we are primed and ready to go once restrictions are loosened.

Our plans for the future will be to have each week filled up with drop in sessions, parkour sessions, online sessions, workshops to help teach new skills, and an 18-21 group for those who wish to keep coming once they reach the age limit. We are also hoping to start a youth worker apprenticeship scheme. This would help both us as a charity and give a young person the chance to get into the world of youth work. Of course we will also throw in a few trips away and another chance for our young people to experience a week away at an outdoor centre in Wales, pushing themselves to do things they have never done before.

This year may have been a setback but I believe it will only help drive us to do even more for the young people of Braintree, as we want to make the most of our time with them. At the heart of what we do is the desire to make meaningful relationships with the young people and be a positive input, it's about quality not quantity. But that doesn't stop us from dreaming big and trying our best to do more and more, and if we fail in achieving or doing all that have planned then at least we tried.

The young people of Braintree are going to be desperate for things to do once normal freedoms are restored and we will be ready to provide them with a place to go and grow.

Jon Hughes

Youth Worker

TRIPS FOR 2021

We have the following trips and workshops booked for 2021:

- A week's residential at the Essex Boys and Girls centre, Maes Y Lade, in Wales.
- A canoe day trip down the river Chelmer.
- A day trip to the Essex Boys and Girls Club centre, Layer Marney to try their new climbing wall. We may also look to arrange another day out to do some more outdoor activities at Layer Marney.
- Day trip to Nuclear High Ropes.
- A trip to the local Ice Skating rink.
- A graffiti workshop
- Make up and Beauty workshop
- Mental health and resilience workshop

Along with the trips that have already been booked, we are keen to book more trips as and when we receive the funding, and upon the suggestions of the young people. Each year we normally have 3 grants from the Jack Petchey Award. The young people who are awarded have the choice of either choosing to spend the money on a trip or towards some new equipment, so no doubt we will have at least one day trip following a Jack Petchey Award.

Layer Marney 2019

Mountain climbing in Wales.

2019

Activity day at Layer Marney.

2019

Ice Skating

2019

Parkour

2020

Layer Marney

2020

CENTRE MANAGER'S REPORT

It's been a strange and challenging year at BYPC over the last 12 months, due to Covid-19. We had so much planned for 2020, with many trips already booked or the money ready and waiting in the bank account for trips in the pipeline. We were hoping to be able to give the young people another fantastic year full of fun, and new opportunities. Fortunately, we have been able to keep hold of the money received from grants, and it is ready and waiting to be spent, hopefully in 2021.

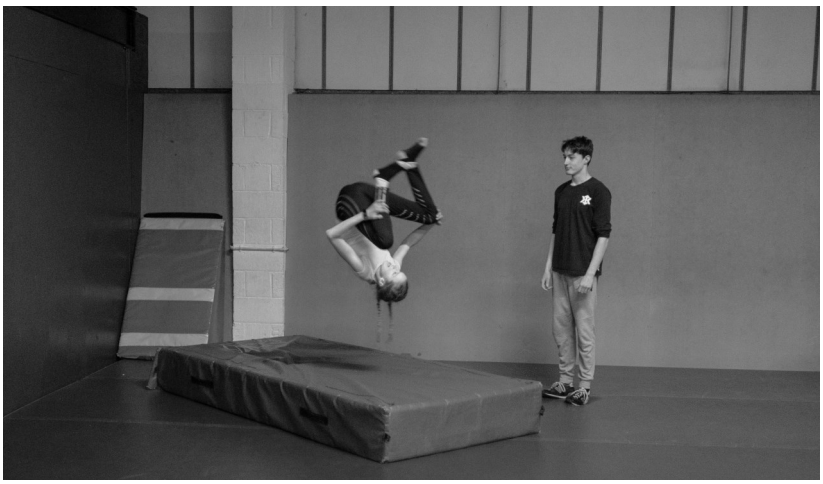
Unfortunately, due to the inability to hold face-to-face sessions, this has meant that we have lost contact with quite a few of the young people, with only a few choosing to attend our online sessions. Some of which have now reached 18, and will no longer be able to join us when we are fully operational again. When we do reopen, we are hopeful that we will be able to welcome back most of the young people who attended our sessions, and we look forward to welcoming new faces.

However, due to the lack of sessions taking place, we have been able to complete some work on the centre, without having to disrupt any sessions. This includes the installation of a brand new accessible toilet, a fully decorated and kitted out café area, as well as new desks being installed in the staff office. It has also given us the chance to do a good sort out, and pass on any equipment that was no longer used, and to make sure everything we do have is in good working order.

During this time, we have continued to stay in touch with our contacts at the YMCA, and Thirst Café, who offer similar services to us. It has been good to chat to them during this time, and offer each other support when needed.

We are looking forward to the rest of the year, and hope to continue to grow the number of young people we are able to reach and offer opportunities to.

Holly Legg



Parkour

2020

FUNDRAISING OFFICER'S REPORT

Generation of funds to support our activity has again proved difficult as not only was the Stock Market very volatile, thus effecting available funds, many Charitable sources put their normal areas of support on hold and directed funding towards organisations effected by the Covid virus.

Nevertheless, we were magnificently supported by regular providers and in some cases new sources. To the point that total income from Fund-raising alone was up by £19,000 (54%) to £54,500.00 which was a staggering response.

Much of the funding was directed towards projects and the Youth Officer's report will indicate that most of this funding has not been spent due to Lockdown. However, it has been held over for activity during the coming year. Plans are already in place to introduce our programmes as soon as restriction are eased.

On the capital side we were able to generate funds from a number of sources to finance the complete renovation of the toilet, so that the "Hut" is effectively now complete and is a superb purpose-built unit for our membership.

Details of our main providers are shown below, many of whom are regulars but we were also exceptionally grateful to new sources who supported us for the first time, such as the Rank Foundation, The Foyle Foundation, Police Fire & Crime Community Safety Fund., Mathews Wrightson Charity Trust, Anne Tranmer Charitable Trust, the Compasses Inn at Littley Green and Borno Pharmacy. We hope that if circumstances are appropriate that they provide for us again in the future.

During the current year we will look to expand our sources of income in the hope that we will be able to structure our operation with long term finance, which will provide certainty of existence and enable us to deliver our business plan in the future. Although it will not be evident in the financial year indicated we have already had generous support from the Braintree District and Eastleigh Community Foundation that will finance our Youth Officer for 3 years, funds for this grant will start to be seen in the current year's figures.

We look forward to another challenging year but are confident that we can continue to grow our organisation for the benefit of the young people in the town.

The following gave £1000.00 or more: -

National Lottery Awards for All	£9880.00.
Essex CC Community Initiative Fund.	£3000.00
High Sheriff's Fund	£5000.00
Foyle Foundation.	£5000.00
Tudwick Foundation.	£3000.00
Police, Fire & Crime Community Fund	£6405.00
Augustine Courtauld Charitabnle Trust	£1000.00
Braintree District Cllors Community Fund	£3185.00
Tom Amos Charity	£2350.00
Active Braintree	£3040.00
Co-oP Community Fund	£1243.00
Essex Youth Trust	£4000.00
FSJ Charities	£2000.00
CSS Charitable Trust	£2000.00

SAFEGUARDING OFFICER'S REPORT

Safeguarding is a high priority at BYPC and we take very seriously the responsibility of caring for and safeguarding the welfare, well-being and physical safety of all our youth and volunteer helpers, as well as our two paid workers.

To make sure we are effective in our safeguarding, in-house training is offered annually to volunteers and the safeguarding board member receives up-to-date training and support from Thirty-one:eight, the UK's only independent Christian safeguarding charity.

Thirtyone:eight helps individuals, organisations, faith and community groups to protect vulnerable people from abuse by providing training, consultancy, DBS services and a 24 hour helpline, making sure we are equipped and empowered with the tools we need.

In December 2017, The Charities Commission issued a clear alert to all charities: trustees are accountable and responsible for putting things right and therefore must assure themselves that safeguarding practices are robust.

Our safeguarding policy is on our website for all to see and this is reviewed annually.

Due to the ongoing lockdown situation, there is little to report regarding safeguarding and no incidents have occurred. Online sessions have adhered to safeguarding guidelines.

Staff, Board members and Volunteers will be undertaking online Safeguarding training through Thirtyone:eight.

Penny Smith

Safeguarding Officer

Wild Camping

2019

PROPERTY REPORT

The upkeep and general maintenance of the property has run a smooth as could be, given the situation we faced with the national lockdown. The annual services of boilers, fire extinguishers and Portable Appliance Testing were all completed during the periods when restrictions were relaxed, allowing us to remain fully compliant.

The money that Graham secured for the accessible toilet was able to be spent, so we now have a brand new accessible toilet in Cottage. 2 During this time, the office was also given a makeover, with new made to measure desks being built, and all furniture no longer fit for purpose has been removed and will be replaced. We have also replaced the washable hand towels, with paper towels, to keep as Covid secure as possible.

We are now in the process of forming a new 10-year lease with our landlords, and solicitors have now been instructed.

Matt Farmer

Property Director

Newly installed accessible toilet

2020

BYPC

Braintree Youth Project Charity

Registered in England No: 7437568
Registered with the Charity Commission No: 1139014
Registered address: 2 St Michael's Road, Braintree, CM7 1EX
Telephone: 01376 323764
Website: www.braintreeyouth.org.uk

Braintree Youth Project Charity

Charity No. 1139014

Company No. 07437568

Trustees' Report and Unaudited Accounts

31 October 2020

Braintree Youth Project Charity
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Braintree Youth Project Charity
Trustees Annual Report

The Trustees, who are also directors of the charity for the purposes of the Companies Act 2006, present their report with the unaudited financial statements of the charity for the year ended 31 October 2020.

REFERENCE AND ADMINISTRATIVE DETAILS

Company No. 07437568

Charity No. 1139014

Registered Office

Fountain Cottages
2 St Michaels Road
Braintree
Essex
CM7 1EX

Directors and Trustees

The Directors of the charitable company are its Trustees for the purposes of charity law. The following Directors and Trustees served during the year:

A.L. East	
A. England	
M. Farmer	
G. Goodchild	
D.J. Huxter	
K.R. Huxter	(Resigned 8 December 2020)
P. Smith	
N.P. Warner	(Resigned 14 July 2020)
R.D. Wearmouth	

Company Secretary

H.R.M. Legg

Accountants

Quantic Accountancy Limited
1 Second Avenue
Bluebridge
Halstead
Essex
CO9 2SU

Bankers

CAF Bank Limited
25 Kings Hill Avenue
Kings Hill
West Maling
Kent
ME19 4JQ

OBJECTIVES AND ACTIVITIES

The purpose of the charity is to improve the life chances of the young people of Braintree, through the provision of a youth club.
The youth club forms the basis for the provision of services to meet the needs of the young people in areas such as substance abuse, health, welfare, education, employment and relationships etc

ACHIEVEMENTS AND PERFORMANCE

The charity received grants and donations totalling £79,652 (2019: £50,177)

PLANS FOR FUTURE PERIODS

The trustees intend to continue its policy of providing services through the youth club to the young people of Braintree.

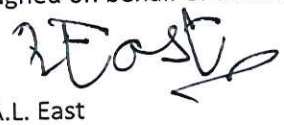
STRUCTURE, GOVERNANCE AND MANAGEMENT

The charity was incorporated on 11 November 2010 and is governed by the Memorandum and Articles of Association of the company, and constitutes a limited company, limited by guarantee, as defined by the Companies Act 2006.
The trustees have considered the risks faced by the charity and identified the major risks to which the charity is exposed.
They have reviewed those risks and satisfied themselves that there are controls in place to mitigate their potential effect.
New members of the board are identified by existing members to fill particular skills gaps and are given appropriate charity legislation guidance.

The Trustees are responsible for keeping proper accounting records that disclose with reasonable accuracy at any time the financial position of the charity and to enable them to ensure that the financial statements comply with the Companies Act 2006. The Trustees are also responsible for safeguarding the assets of the charity and hence taking reasonable steps for the prevention and detection of fraud and other irregularities.

The above report has been prepared in accordance with the provisions applicable to companies subject to the small companies regime as set out in Part 15 of the Companies Act 2006 and in accordance with the Charities SORP (FRS 102).

Signed on behalf of the board



A.L. East
Trustee
09 March 2021

Independent Examiner's Report to the trustees of Braintree Youth Project Charity

I report to the charity trustees on my examination of the accounts of Braintree Youth Project Charity for the year ended 31 October 2020 which comprise the Statement of Financial Activities, the Summary Income and Expenditure Account, the Balance Sheet and the related notes.

Responsibilities and basis of report

As the trustees of the charity (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 charity are not required to be audited under Part 16 of the 2006 Act and are eligible for independent examination, I report in respect of my examination of 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

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

- accounting records were not kept in accordance with section 386 of the 2006 Act ; or
- the accounts do not accord with those records; or
- the accounts do not comply with the accounting requirements under 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
- the accounts have not been prepared in accordance with the Charities SORP (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.

S J Foster
FCCA
Quantic Accountancy Limited
1 Second Avenue
Bluebridge
Halstead
Essex
CO9 2SU
09 March 2021

Braintree Youth Project Charity
Statement of Financial Activities

for the year ended 31 October 2020

	Notes	Unrestricted funds 2020 £	Restricted funds 2020 £	Endowment funds 2020 £	Total funds 2020 £	Total funds 2019 £
Income and endowments from:						
Donations and legacies	4	33,293	46,359	-	79,652	50,177
Charitable activities	5	-	-	-	-	266
Other	6	27	-	-	27	40
Total		33,320	46,359	-	79,679	50,483
Expenditure on:						
Charitable activities	7	310	5,816	-	6,126	10,082
Other	8	13,776	33,895	-	47,671	43,478
Total		14,086	39,711	-	53,797	53,560
Net gains on investments		-	-	-	-	-
Net income/(expenditure)	9	19,234	6,648	-	25,882	(3,077)
Transfers between funds		(19,832)	19,832	-	-	-
Net income/(expenditure) before other gains/(losses)		(598)	26,480	-	25,882	(3,077)
Other gains and losses						
Net movement in funds		(598)	26,480	-	25,882	(3,077)
Reconciliation of funds:						
Total funds brought forward		-	29,485	13,520	43,005	46,082
Total funds carried forward		(598)	55,965	13,520	68,887	43,005

Braintree Youth Project Charity
Summary Income and Expenditure Account
for the year ended 31 October 2020

	2020 £	2019 £
Income	79,679	50,483
Gross income for the year	79,679	50,483
Expenditure	52,894	52,007
Depreciation and charges for impairment of fixed assets	903	1,553
Total expenditure for the year	53,797	53,560
Net income/(expenditure) before tax for the year	25,882	(3,077)
Net income /(expenditure)for the year	25,882	(3,077)

Braintree Youth Project Charity
Balance Sheet

at 31 October 2020

Company No. 07437568	**Notes**	**2020** £	**2019** £
Fixed assets			
Tangible assets	11	2,828	3,731
		2,828	3,731
Current assets			
Debtors	12	3,493	9,560
Cash at bank and in hand		63,780	30,018
		67,273	39,578
Creditors: Amount falling due within one year	13	(1,214)	(304)
Net current assets		66,059	39,274
Total assets less current liabilities		68,887	43,005
Net assets excluding pension asset or liability		68,887	43,005
Total net assets		68,887	43,005
The funds of the charity			
Restricted funds	14		
Restricted income funds		40,000	13,520
		40,000	13,520
Unrestricted funds	14		
General funds		28,887	29,485
		28,887	29,485
Total funds		68,887	43,005

These accounts have been prepared in accordance with the special provisions of Part 15 of the Companies Act 2006 relating to small companies.
For the year ended 31 October 2020 the company was entitled to exemption under section 477 of the Companies Act 2006 relating to small companies.
The members have not required the company to obtain an audit in accordance with section 476 of the Companies Act 2006.
The directors acknowledge their responsibilities for complying with the requirements of the Companies Act 2006 with respect to accounting records and the preparation of accounts.

Approved by the board on 09 March 2021

And signed on its behalf by:

D.J. Huxter
Trustee
09 March 2021

1 Accounting policies

Basis of preparation

The financial statements have been prepared in accordance with 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 2015) - (Charities SORP (FRS 102)), the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) and the Companies Act 2006.

Change in basis of accounting or to previous accounts

There has been no change to the accounting policies (valuation rules and method of accounting) since last year and no changes have been made to accounts for previous years.

Fund accounting

Unrestricted funds	These are available for use at the discretion of the trustees in furtherance of the general objects of the charity.
Designated funds	These are unrestricted funds earmarked by the trustees for particular purposes.
Revaluation funds	These are unrestricted funds which include a revaluation reserve representing the restatement of investment assets at their market values.
Restricted funds	These are available for use subject to restrictions imposed by the donor or through terms of an appeal.

Income

Recognition of income	Income is included in the Statement of Financial Activities (SoFA) when the charity becomes entitled to, and virtually certain to receive, the income and the amount of the income can be measured with sufficient reliability.
Income with related expenditure	Where income has related expenditure the income and related expenditure is reported gross in the SoFA.
Donations and legacies	Voluntary income received by way of grants, donations and gifts is included in the the SoFA when receivable and only when the Charity has unconditional entitlement to the income.
Tax reclaims on donations and gifts	Income from tax reclaims is included in the SoFA at the same time as the gift/donation to which it relates.
Donated services and facilities	These are only included in income (with an equivalent amount in expenditure) where the benefit to the Charity is reasonably quantifiable, measurable and material.
Volunteer help	The value of any volunteer help received is not included in the accounts.
Investment income	This is included in the accounts when receivable.
Gains/(losses) on revaluation of fixed assets	This includes any gain or loss resulting from revaluing investments to market value at the end of the year.
Gains/(losses) on investment assets	This includes any gain or loss on the sale of investments.

Expenditure

Recognition of expenditure	Expenditure is recognised on an accruals basis. Expenditure includes any VAT which cannot be fully recovered, and is reported as part of the expenditure to which it relates.
Expenditure on raising funds	These comprise the costs associated with attracting voluntary income, fundraising trading costs and investment management costs.
Expenditure on charitable activities	These comprise the costs incurred by the Charity in the delivery of its activities and services in the furtherance of its objects, including the making of grants and governance costs.
Grants payable	All grant expenditure is accounted for on an actual paid basis plus an accrual for grants that have been approved by the trustees at the end of the year but not yet paid.
Governance costs	These include those costs associated with meeting the constitutional and statutory requirements of the Charity, including any audit/independent examination fees, costs linked to the strategic management of the Charity, together with a share of other administration costs.
Other expenditure	These are support costs not allocated to a particular activity.

Taxation

The charity is exempt from corporation tax on its charitable activities.

Tangible fixed assets and depreciation

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

Equipment	15% Straight line

Trade and other debtors

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

Cash and cash equivalents

Cash and cash equivalents comprise cash at bank and on hand, demand deposits with banks and other short-term highly liquid investments with original maturities of three months or less and bank overdrafts. In the statement of financial position, bank overdrafts are shown within borrowings or current liabilities. In the Statement of Cash Flows, cash and cash equivalents are shown net of bank overdrafts that are repayable on demand and form an integral part of the company's cash management.

Trade and other creditors

Short term creditors are measured at the transaction price. Other creditors and provisions are recognised where the charity has a present obligation resulting from a past event that will probably result in the transfer of funds to a third party and the amount due to settle the obligation can be measured or estimated reliably. Creditors and provisions are normally recognised at their settlement amount after allowing for any trade discounts due.

Leased assets

Where the charity enters into a lease which entails taking substantially all the risks and rewards of ownership of an asset, the lease is treated as a finance lease.
Leases which do not transfer substantially all the risks and rewards of ownership to charity are classified as operating leases.
Assets held under finance leases are initially recognised as assets of the charity at their fair value at the inception of the lease or, if lower, at the present value of the minimum lease payments. The corresponding liability to the lessor is included in the balance sheet date as a finance lease obligation.
Lease payments are apportioned between finance expenses and reduction of the lease obligation so as to achieve a constant rate of interest on the remaining balance of the liability. Finance expenses are recognised immediately, unless they are directly attributable to qualifying assets, in which case they are capitalised in accordance with the charity's policy on borrowing costs.
Assets held under finance leases are depreciated in the same way as owned assets.

Operating lease payments are recognised as an expense on a straight-line basis over the lease term.
In the event that lease incentives are received to enter into operating leases, such incentives are recognised as a liability. The aggregate benefit of incentives is recognised as a reduction of rental expense on a straight-line basis.

Pension costs

The charity operates a defined contribution plan for its employees. A defined contribution plan is a pension plan under which the company pays fixed contributions into a separate entity. Once the contributions have been paid the company has no further payments obligations. The contributions are recognised as expenses when they fall due. Amounts not paid are shown in accruals in the balance sheet. The assets of the plan are held separately from the company in independently administered funds.

2 **Company status**

The company is a private company limited by guarantee and consequently does not have share capital.

3 Statement of Financial Activities - prior year

	Unrestricted funds 2019	Restricted funds 2019	Total funds 2019
	£	£	£
Income and endowments from:			
Donations and legacies	33,312	16,865	50,177
Charitable activities	0	266	266
Other	40	-	40
Total	33,352	17,131	50,483
Expenditure on:			
Charitable activities	4,579	5,503	10,082
Other	16,339	27,139	43,478
Total	20,918	32,642	53,560
Net income	12,435	(15,512)	(3,077)
Transfers between funds	(17,639)	17,639	-
Net income before other gains/(losses)	(5,204)	2,127	(3,077)
Other gains and losses:			
Net movement in funds	(5,204)	2,127	(3,077)
Reconciliation of funds:			
Total funds brought forward	34,689	11,393	46,082
Total funds carried forward	29,485	13,520	43,005

4 Income from donations and legacies

	Unrestricted	Restricted	Total 2020	Total 2019
	£	£	£	£
Grants received	10,935	46,359	57,294	44,097
Donations	11,058	-	11,058	6,080
Legacy received	11,300	-	11,300	-
	33,293	46,359	79,652	50,177

5 Income from charitable activities

	Total 2020	Total 2019
	£	£
Youth courses and projects	-	266
	-	266

6 Other income

	Unrestricted	Total 2020	Total 2019
	£	£	£
Tuck shop income	27	27	40
	27	27	40

7 Expenditure on charitable activities

	Unrestricted	Restricted	Total 2020	Total 2019
	£	£	£	£
Expenditure on charitable activities				
Youth courses and projects	-	5,816	5,816	9,490
Youth sports equipment	-	-	-	292
Governance costs				
Independent examiners fee	310	-	310	300
	310	5,816	6,126	10,082

8 Other expenditure

	Unrestricted	Restricted	Total 2020	Total 2019
	£	£	£	£
Refund of grant	-	3,950	3,950	-
Employee costs	-	29,792	29,792	27,273
Motor and travel costs	-	-	-	15
Premises costs	10,652	-	10,652	12,056
Amortisation, depreciation, impairment, profit/loss on disposal of fixed assets	750	153	903	1,553
General administrative costs	2,130	-	2,130	2,332
Legal and professional costs	244	-	244	249
	13,776	33,895	47,671	43,478

9 Net income/(expenditure) before transfers

	2020	2019
	£	£
This is stated after charging:		
Depreciation of owned fixed assets	903	1,553
Independent Examiner's fee	310	-

10 Staff costs

Salaries and wages	28,822	25,576
Pension costs	862	1,563
	29,684	27,139

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

11 Tangible fixed assets

	Equipment	Total
	£	£
Cost or revaluation		
At 1 November 2019	11,272	11,272
At 31 October 2020	11,272	11,272
Depreciation and impairment		
At 1 November 2019	7,541	7,541
Depreciation charge for the year	903	903
At 31 October 2020	8,444	8,444
Net book values		
At 31 October 2020	2,828	2,828
At 31 October 2019	3,731	3,731

12 Debtors

	2020	2019
	£	£
Trade debtors	838	964
Other debtors	2,000	5,751
Prepayments and accrued income	655	2,845
	3,493	9,560

13 Creditors:

amounts falling due within one year

	2020	2019
	£	£
Other taxes and social security	210	4
Accruals and deferred income	1,004	300
	1,214	304

14 Movement in funds

	At 1 November 2019	Incoming resources (including other gains/losses)	Resources expended	Gross transfers	At 31 October 2020
		£	£	£	£
Restricted funds:					
Restricted income funds:					
Salaries	-	9,960	(29,792)	19,832	-
Premises Costs	875	5,484	(153)	-	6,206
Sports Equipment and Sessions	2,364	830	-	-	3,194
Activities and Trips	4,281	30,085	(5,816)	-	28,550
Horticultural Project	6,000	-	(3,950)	-	2,050
Total	13,520	46,359	(39,711)	19,832	40,000
Unrestricted funds:					
General funds	29,485	33,320	(14,086)	(19,832)	28,887
Total funds	43,005	79,679	(53,797)	-	68,887

Purposes and restrictions in relation to the funds:

Restricted funds:

Salaries	Fund staff costs
Premises Costs	Fund cost of premises
Sports Equipment and Sessions	Fund cost of sports equipment and running sessions
Activities and Trips	Fund cost of activities and trips
Horticultural Project	Fund cost of a horticultural project

15 Analysis of net assets between funds

	Unrestricted funds	Restricted funds	Total
	£	£	£
Fixed assets	2,216	612	2,828
Net current assets	29,727	36,332	66,059
	31,943	36,944	68,887

16 Reconciliation of net debt

	At 1 November 2019 £	Cash flows £	New HP/Finance leases £	At 31 October 2020 £
Cash and cash equivalents	30,018	33,762		63,780
	30,018	33,762	-	63,780
Net debt	30,018	33,762	-	63,780

17 Commitments

Operating lease commitments

Annual commitments under non-cancellable operating leases are as follows:

	2020 Land and buildings £	2020 Other £	2019 Land and buildings £	2019 Other £
Operating leases with expiry date:				
In the second to fifth years inclusive	8,000	-	8,000	-
	8,000	-	8,000	-

Pension commitments

	2020 £	2019 £
The pension cost charge to the company amounted to:	862	1,563

Braintree Youth Project Charity
Detailed Statement of Financial Activities
for the year ended 31 October 2020

	Unrestricted funds 2020 £	Restricted funds 2020 £	Total funds 2020 £	Total funds 2019 £
Income and endowments from:				
Donations and legacies				
Grants received	10,935	46,359	57,294	44,097
Donations	11,058	-	11,058	6,080
Legacy received	11,300	-	11,300	-
	33,293	46,359	79,652	50,177
Charitable activities				
Youth courses and projects	-	-	-	266
	-	-	-	266
Other				
Tuck shop income	27	-	27	40
	27	-	27	40
Total income and endowments	33,320	46,359	79,679	50,483
Expenditure on:				
Charitable activities				
Youth courses and projects	-	5,816	5,816	9,490
Youth sports equipment	-	-	-	292
	-	5,816	5,816	9,782
Governance costs				
Independent examiners fee	310	-	310	300
	310	-	310	300
Total of expenditure on charitable activities	310	5,816	6,126	10,082
Other expenditure				
Refund of grant	-	3,950	3,950	-
	-	3,950	3,950	-
Employee costs				
Salaries/wages	-	28,822	28,822	25,576
Pension costs	-	862	862	1,563
Staff training	-	-	-	134
Staff welfare	-	108	108	-
	-	29,792	29,792	27,273
Travel and subsistence	-	-	-	15
	-	-	-	15
Premises costs				
Rent	8,000	-	8,000	8,000
Rates	38	-	38	247
Light, heat and power	888	-	888	1,240
Premises cleaning	275	-	275	14

Braintree Youth Project Charity
Detailed Statement of Financial Activities

Premises insurances	694	-	694	669
Premises repairs and maintenance	557	-	557	1,695
Other premises costs	200	-	200	191
	10,652	-	10,652	12,056
General administrative costs, including depreciation and amortisation				
Depreciation of Equipment	750	153	903	1,553
Bank charges	120	-	120	120
General insurances	505	-	505	480
Postage and couriers	22	-	22	40
Software, IT support and related costs	202	-	202	115
Stationery and printing	487	-	487	729
Subscriptions	190	-	190	215
Sundry expenses	315	-	315	314
Telephone, fax and broadband	289	-	289	319
	2,880	153	3,033	3,885
Legal and professional costs				
Other legal and professional costs	244	-	244	249
	244	-	244	249
Total of expenditure of other costs	13,776	33,895	47,671	43,478
Total expenditure	14,086	39,711	53,797	53,560
Net gains on investments	-	-	-	-
Net income/(expenditure)	19,234	6,648	25,882	(3,077)
Transfers between funds	(19,832)	19,832	-	-
Net income/(expenditure) before other gains/(losses)	(598)	26,480	25,882	(3,077)
Other Gains	-	-	-	-
Net movement in funds	(598)	26,480	25,882	(3,077)
Reconciliation of funds:				
Total funds brought forward	29,485	13,520	43,005	46,082
Total funds carried forward	28,887	40,000	68,887	43,005

Braintree Youth Project Charity

Charity No. 1139014

Company No. 07437568

Trustees' Report and Unaudited Accounts

31 October 2020

Braintree Youth Project Charity
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Summary Income and Expenditure Account	6
Balance Sheet	7
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Braintree Youth Project Charity
Trustees Annual Report

The Trustees, who are also directors of the charity for the purposes of the Companies Act 2006, present their report with the unaudited financial statements of the charity for the year ended 31 October 2020.

REFERENCE AND ADMINISTRATIVE DETAILS

Company No. 07437568

Charity No. 1139014

Registered Office

Fountain Cottages
2 St Michaels Road
Braintree
Essex
CM7 1EX

Directors and Trustees

The Directors of the charitable company are its Trustees for the purposes of charity law. The following Directors and Trustees served during the year:

A.L. East	
A. England	
M. Farmer	
G. Goodchild	
D.J. Huxter	
K.R. Huxter	(Resigned 8 December 2020)
P. Smith	
N.P. Warner	(Resigned 14 July 2020)
R.D. Wearmouth	

Company Secretary

H.R.M. Legg

Accountants

Quantic Accountancy Limited
1 Second Avenue
Bluebridge
Halstead
Essex
CO9 2SU

Bankers

CAF Bank Limited
25 Kings Hill Avenue
Kings Hill
West Maling
Kent
ME19 4JQ

OBJECTIVES AND ACTIVITIES

The purpose of the charity is to improve the life chances of the young people of Braintree, through the provision of a youth club.
The youth club forms the basis for the provision of services to meet the needs of the young people in areas such as substance abuse, health, welfare, education, employment and relationships etc

ACHIEVEMENTS AND PERFORMANCE

The charity received grants and donations totalling £79,652 (2019: £50,177)

PLANS FOR FUTURE PERIODS

The trustees intend to continue its policy of providing services through the youth club to the young people of Braintree.

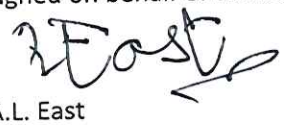
STRUCTURE, GOVERNANCE AND MANAGEMENT

The charity was incorporated on 11 November 2010 and is governed by the Memorandum and Articles of Association of the company, and constitutes a limited company, limited by guarantee, as defined by the Companies Act 2006.
The trustees have considered the risks faced by the charity and identified the major risks to which the charity is exposed.
They have reviewed those risks and satisfied themselves that there are controls in place to mitigate their potential effect.
New members of the board are identified by existing members to fill particular skills gaps and are given appropriate charity legislation guidance.

The Trustees are responsible for keeping proper accounting records that disclose with reasonable accuracy at any time the financial position of the charity and to enable them to ensure that the financial statements comply with the Companies Act 2006. The Trustees are also responsible for safeguarding the assets of the charity and hence taking reasonable steps for the prevention and detection of fraud and other irregularities.

The above report has been prepared in accordance with the provisions applicable to companies subject to the small companies regime as set out in Part 15 of the Companies Act 2006 and in accordance with the Charities SORP (FRS 102).

Signed on behalf of the board



A.L. East
Trustee
09 March 2021

Independent Examiner's Report to the trustees of Braintree Youth Project Charity

I report to the charity trustees on my examination of the accounts of Braintree Youth Project Charity for the year ended 31 October 2020 which comprise the Statement of Financial Activities, the Summary Income and Expenditure Account, the Balance Sheet and the related notes.

Responsibilities and basis of report

As the trustees of the charity (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 charity are not required to be audited under Part 16 of the 2006 Act and are eligible for independent examination, I report in respect of my examination of 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

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

- accounting records were not kept in accordance with section 386 of the 2006 Act ; or
- the accounts do not accord with those records; or
- the accounts do not comply with the accounting requirements under 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
- the accounts have not been prepared in accordance with the Charities SORP (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.

S J Foster
FCCA
Quantic Accountancy Limited
1 Second Avenue
Bluebridge
Halstead
Essex
CO9 2SU
09 March 2021

Braintree Youth Project Charity
Statement of Financial Activities

for the year ended 31 October 2020

	Notes	Unrestricted funds 2020 £	Restricted funds 2020 £	Endowment funds 2020 £	Total funds 2020 £	Total funds 2019 £
Income and endowments from:						
Donations and legacies	4	33,293	46,359	-	79,652	50,177
Charitable activities	5	-	-	-	-	266
Other	6	27	-	-	27	40
Total		33,320	46,359	-	79,679	50,483
Expenditure on:						
Charitable activities	7	310	5,816	-	6,126	10,082
Other	8	13,776	33,895	-	47,671	43,478
Total		14,086	39,711	-	53,797	53,560
Net gains on investments		-	-	-	-	-
Net income/(expenditure)	9	19,234	6,648	-	25,882	(3,077)
Transfers between funds		(19,832)	19,832	-	-	-
Net income/(expenditure) before other gains/(losses)		(598)	26,480	-	25,882	(3,077)
Other gains and losses						
Net movement in funds		(598)	26,480	-	25,882	(3,077)
Reconciliation of funds:						
Total funds brought forward		-	29,485	13,520	43,005	46,082
Total funds carried forward		(598)	55,965	13,520	68,887	43,005

Braintree Youth Project Charity
Summary Income and Expenditure Account
for the year ended 31 October 2020

	2020 £	2019 £
Income	79,679	50,483
Gross income for the year	79,679	50,483
Expenditure	52,894	52,007
Depreciation and charges for impairment of fixed assets	903	1,553
Total expenditure for the year	53,797	53,560
Net income/(expenditure) before tax for the year	25,882	(3,077)
Net income /(expenditure)for the year	25,882	(3,077)

Braintree Youth Project Charity
Balance Sheet

at 31 October 2020

Company No. 07437568	**Notes**	**2020** £	**2019** £
Fixed assets			
Tangible assets	11	2,828	3,731
		2,828	3,731
Current assets			
Debtors	12	3,493	9,560
Cash at bank and in hand		63,780	30,018
		67,273	39,578
Creditors: Amount falling due within one year	13	(1,214)	(304)
Net current assets		66,059	39,274
Total assets less current liabilities		68,887	43,005
Net assets excluding pension asset or liability		68,887	43,005
Total net assets		68,887	43,005
The funds of the charity			
Restricted funds	14		
Restricted income funds		40,000	13,520
		40,000	13,520
Unrestricted funds	14		
General funds		28,887	29,485
		28,887	29,485
Total funds		68,887	43,005

These accounts have been prepared in accordance with the special provisions of Part 15 of the Companies Act 2006 relating to small companies.
For the year ended 31 October 2020 the company was entitled to exemption under section 477 of the Companies Act 2006 relating to small companies.
The members have not required the company to obtain an audit in accordance with section 476 of the Companies Act 2006.
The directors acknowledge their responsibilities for complying with the requirements of the Companies Act 2006 with respect to accounting records and the preparation of accounts.

Approved by the board on 09 March 2021

And signed on its behalf by:

D.J. Huxter
Trustee
09 March 2021

1 Accounting policies

Basis of preparation

The financial statements have been prepared in accordance with 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 2015) - (Charities SORP (FRS 102)), the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) and the Companies Act 2006.

Change in basis of accounting or to previous accounts

There has been no change to the accounting policies (valuation rules and method of accounting) since last year and no changes have been made to accounts for previous years.

Fund accounting

Unrestricted funds	These are available for use at the discretion of the trustees in furtherance of the general objects of the charity.
Designated funds	These are unrestricted funds earmarked by the trustees for particular purposes.
Revaluation funds	These are unrestricted funds which include a revaluation reserve representing the restatement of investment assets at their market values.
Restricted funds	These are available for use subject to restrictions imposed by the donor or through terms of an appeal.

Income

Recognition of income	Income is included in the Statement of Financial Activities (SoFA) when the charity becomes entitled to, and virtually certain to receive, the income and the amount of the income can be measured with sufficient reliability.
Income with related expenditure	Where income has related expenditure the income and related expenditure is reported gross in the SoFA.
Donations and legacies	Voluntary income received by way of grants, donations and gifts is included in the the SoFA when receivable and only when the Charity has unconditional entitlement to the income.
Tax reclaims on donations and gifts	Income from tax reclaims is included in the SoFA at the same time as the gift/donation to which it relates.
Donated services and facilities	These are only included in income (with an equivalent amount in expenditure) where the benefit to the Charity is reasonably quantifiable, measurable and material.
Volunteer help	The value of any volunteer help received is not included in the accounts.
Investment income	This is included in the accounts when receivable.
Gains/(losses) on revaluation of fixed assets	This includes any gain or loss resulting from revaluing investments to market value at the end of the year.
Gains/(losses) on investment assets	This includes any gain or loss on the sale of investments.

Expenditure

Recognition of expenditure	Expenditure is recognised on an accruals basis. Expenditure includes any VAT which cannot be fully recovered, and is reported as part of the expenditure to which it relates.
Expenditure on raising funds	These comprise the costs associated with attracting voluntary income, fundraising trading costs and investment management costs.
Expenditure on charitable activities	These comprise the costs incurred by the Charity in the delivery of its activities and services in the furtherance of its objects, including the making of grants and governance costs.
Grants payable	All grant expenditure is accounted for on an actual paid basis plus an accrual for grants that have been approved by the trustees at the end of the year but not yet paid.
Governance costs	These include those costs associated with meeting the constitutional and statutory requirements of the Charity, including any audit/independent examination fees, costs linked to the strategic management of the Charity, together with a share of other administration costs.
Other expenditure	These are support costs not allocated to a particular activity.

Taxation

The charity is exempt from corporation tax on its charitable activities.

Tangible fixed assets and depreciation

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

Equipment	15% Straight line

Trade and other debtors

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

Cash and cash equivalents

Cash and cash equivalents comprise cash at bank and on hand, demand deposits with banks and other short-term highly liquid investments with original maturities of three months or less and bank overdrafts. In the statement of financial position, bank overdrafts are shown within borrowings or current liabilities. In the Statement of Cash Flows, cash and cash equivalents are shown net of bank overdrafts that are repayable on demand and form an integral part of the company's cash management.

Trade and other creditors

Short term creditors are measured at the transaction price. Other creditors and provisions are recognised where the charity has a present obligation resulting from a past event that will probably result in the transfer of funds to a third party and the amount due to settle the obligation can be measured or estimated reliably. Creditors and provisions are normally recognised at their settlement amount after allowing for any trade discounts due.

Leased assets

Where the charity enters into a lease which entails taking substantially all the risks and rewards of ownership of an asset, the lease is treated as a finance lease.
Leases which do not transfer substantially all the risks and rewards of ownership to charity are classified as operating leases.
Assets held under finance leases are initially recognised as assets of the charity at their fair value at the inception of the lease or, if lower, at the present value of the minimum lease payments. The corresponding liability to the lessor is included in the balance sheet date as a finance lease obligation.
Lease payments are apportioned between finance expenses and reduction of the lease obligation so as to achieve a constant rate of interest on the remaining balance of the liability. Finance expenses are recognised immediately, unless they are directly attributable to qualifying assets, in which case they are capitalised in accordance with the charity's policy on borrowing costs.
Assets held under finance leases are depreciated in the same way as owned assets.

Operating lease payments are recognised as an expense on a straight-line basis over the lease term.
In the event that lease incentives are received to enter into operating leases, such incentives are recognised as a liability. The aggregate benefit of incentives is recognised as a reduction of rental expense on a straight-line basis.

Pension costs

The charity operates a defined contribution plan for its employees. A defined contribution plan is a pension plan under which the company pays fixed contributions into a separate entity. Once the contributions have been paid the company has no further payments obligations. The contributions are recognised as expenses when they fall due. Amounts not paid are shown in accruals in the balance sheet. The assets of the plan are held separately from the company in independently administered funds.

2 **Company status**

The company is a private company limited by guarantee and consequently does not have share capital.

3 Statement of Financial Activities - prior year

	Unrestricted funds 2019	Restricted funds 2019	Total funds 2019
	£	£	£
Income and endowments from:			
Donations and legacies	33,312	16,865	50,177
Charitable activities	0	266	266
Other	40	-	40
Total	33,352	17,131	50,483
Expenditure on:			
Charitable activities	4,579	5,503	10,082
Other	16,339	27,139	43,478
Total	20,918	32,642	53,560
Net income	12,435	(15,512)	(3,077)
Transfers between funds	(17,639)	17,639	-
Net income before other gains/(losses)	(5,204)	2,127	(3,077)
Other gains and losses:			
Net movement in funds	(5,204)	2,127	(3,077)
Reconciliation of funds:			
Total funds brought forward	34,689	11,393	46,082
Total funds carried forward	29,485	13,520	43,005

4 Income from donations and legacies

	Unrestricted	Restricted	Total 2020	Total 2019
	£	£	£	£
Grants received	10,935	46,359	57,294	44,097
Donations	11,058	-	11,058	6,080
Legacy received	11,300	-	11,300	-
	33,293	46,359	79,652	50,177

5 Income from charitable activities

	Total 2020	Total 2019
	£	£
Youth courses and projects	-	266
	-	266

6 Other income

	Unrestricted	Total 2020	Total 2019
	£	£	£
Tuck shop income	27	27	40
	27	27	40

7 Expenditure on charitable activities

	Unrestricted	Restricted	Total 2020	Total 2019
	£	£	£	£
Expenditure on charitable activities				
Youth courses and projects	-	5,816	5,816	9,490
Youth sports equipment	-	-	-	292
Governance costs				
Independent examiners fee	310	-	310	300
	310	5,816	6,126	10,082

8 Other expenditure

	Unrestricted	Restricted	Total 2020	Total 2019
	£	£	£	£
Refund of grant	-	3,950	3,950	-
Employee costs	-	29,792	29,792	27,273
Motor and travel costs	-	-	-	15
Premises costs	10,652	-	10,652	12,056
Amortisation, depreciation, impairment, profit/loss on disposal of fixed assets	750	153	903	1,553
General administrative costs	2,130	-	2,130	2,332
Legal and professional costs	244	-	244	249
	13,776	33,895	47,671	43,478

9 Net income/(expenditure) before transfers

	2020	2019
	£	£
This is stated after charging:		
Depreciation of owned fixed assets	903	1,553
Independent Examiner's fee	310	-

10 Staff costs

Salaries and wages	28,822	25,576
Pension costs	862	1,563
	29,684	27,139

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

11 Tangible fixed assets

	Equipment	Total
	£	£
Cost or revaluation		
At 1 November 2019	11,272	11,272
At 31 October 2020	11,272	11,272
Depreciation and impairment		
At 1 November 2019	7,541	7,541
Depreciation charge for the year	903	903
At 31 October 2020	8,444	8,444
Net book values		
At 31 October 2020	2,828	2,828
At 31 October 2019	3,731	3,731

12 Debtors

	2020	2019
	£	£
Trade debtors	838	964
Other debtors	2,000	5,751
Prepayments and accrued income	655	2,845
	3,493	9,560

13 Creditors:

amounts falling due within one year

	2020	2019
	£	£
Other taxes and social security	210	4
Accruals and deferred income	1,004	300
	1,214	304

14 Movement in funds

	At 1 November 2019	Incoming resources (including other gains/losses)	Resources expended	Gross transfers	At 31 October 2020
		£	£	£	£
Restricted funds:					
Restricted income funds:					
Salaries	-	9,960	(29,792)	19,832	-
Premises Costs	875	5,484	(153)	-	6,206
Sports Equipment and Sessions	2,364	830	-	-	3,194
Activities and Trips	4,281	30,085	(5,816)	-	28,550
Horticultural Project	6,000	-	(3,950)	-	2,050
Total	13,520	46,359	(39,711)	19,832	40,000
Unrestricted funds:					
General funds	29,485	33,320	(14,086)	(19,832)	28,887
Total funds	43,005	79,679	(53,797)	-	68,887

Purposes and restrictions in relation to the funds:

Restricted funds:

Salaries	Fund staff costs
Premises Costs	Fund cost of premises
Sports Equipment and Sessions	Fund cost of sports equipment and running sessions
Activities and Trips	Fund cost of activities and trips
Horticultural Project	Fund cost of a horticultural project

15 Analysis of net assets between funds

	Unrestricted funds	Restricted funds	Total
	£	£	£
Fixed assets	2,216	612	2,828
Net current assets	29,727	36,332	66,059
	31,943	36,944	68,887

16 Reconciliation of net debt

	At 1 November 2019 £	Cash flows £	New HP/Finance leases £	At 31 October 2020 £
Cash and cash equivalents	30,018	33,762		63,780
	30,018	33,762	-	63,780
Net debt	30,018	33,762	-	63,780

17 Commitments

Operating lease commitments

Annual commitments under non-cancellable operating leases are as follows:

	2020 Land and buildings £	2020 Other £	2019 Land and buildings £	2019 Other £
Operating leases with expiry date:				
In the second to fifth years inclusive	8,000	-	8,000	-
	8,000	-	8,000	-

Pension commitments

	2020 £	2019 £
The pension cost charge to the company amounted to:	862	1,563

Braintree Youth Project Charity
Detailed Statement of Financial Activities
for the year ended 31 October 2020

	Unrestricted funds 2020 £	Restricted funds 2020 £	Total funds 2020 £	Total funds 2019 £
Income and endowments from:				
Donations and legacies				
Grants received	10,935	46,359	57,294	44,097
Donations	11,058	-	11,058	6,080
Legacy received	11,300	-	11,300	-
	33,293	46,359	79,652	50,177
Charitable activities				
Youth courses and projects	-	-	-	266
	-	-	-	266
Other				
Tuck shop income	27	-	27	40
	27	-	27	40
Total income and endowments	33,320	46,359	79,679	50,483
Expenditure on:				
Charitable activities				
Youth courses and projects	-	5,816	5,816	9,490
Youth sports equipment	-	-	-	292
	-	5,816	5,816	9,782
Governance costs				
Independent examiners fee	310	-	310	300
	310	-	310	300
Total of expenditure on charitable activities	310	5,816	6,126	10,082
Other expenditure				
Refund of grant	-	3,950	3,950	-
	-	3,950	3,950	-
Employee costs				
Salaries/wages	-	28,822	28,822	25,576
Pension costs	-	862	862	1,563
Staff training	-	-	-	134
Staff welfare	-	108	108	-
	-	29,792	29,792	27,273
Travel and subsistence	-	-	-	15
	-	-	-	15
Premises costs				
Rent	8,000	-	8,000	8,000
Rates	38	-	38	247
Light, heat and power	888	-	888	1,240
Premises cleaning	275	-	275	14

Braintree Youth Project Charity
Detailed Statement of Financial Activities

Premises insurances	694	-	694	669
Premises repairs and maintenance	557	-	557	1,695
Other premises costs	200	-	200	191
	10,652	-	10,652	12,056
General administrative costs, including depreciation and amortisation				
Depreciation of Equipment	750	153	903	1,553
Bank charges	120	-	120	120
General insurances	505	-	505	480
Postage and couriers	22	-	22	40
Software, IT support and related costs	202	-	202	115
Stationery and printing	487	-	487	729
Subscriptions	190	-	190	215
Sundry expenses	315	-	315	314
Telephone, fax and broadband	289	-	289	319
	2,880	153	3,033	3,885
Legal and professional costs				
Other legal and professional costs	244	-	244	249
	244	-	244	249
Total of expenditure of other costs	13,776	33,895	47,671	43,478
Total expenditure	14,086	39,711	53,797	53,560
Net gains on investments	-	-	-	-
Net income/(expenditure)	19,234	6,648	25,882	(3,077)
Transfers between funds	(19,832)	19,832	-	-
Net income/(expenditure) before other gains/(losses)	(598)	26,480	25,882	(3,077)
Other Gains	-	-	-	-
Net movement in funds	(598)	26,480	25,882	(3,077)
Reconciliation of funds:				
Total funds brought forward	29,485	13,520	43,005	46,082
Total funds carried forward	28,887	40,000	68,887	43,005