



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 residential 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
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# 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](http://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.









# 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.

All 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](mailto:psmith@braintreeyouth.org.uk)

Currently the Centre Safeguarding Coordinator is David Huxter  
[dhuxter@braintreeyouth.org.uk](mailto:dhuxter@braintreeyouth.org.uk)

**Penny Smith**  
**Safeguarding Lead**





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](mailto: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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**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 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

**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 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**

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



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

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

**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:

X

D.J. Huxter

Trustee

13 March 2024

**Braintree Youth Project Charity**  
**Notes to the Accounts**  
**for the year ended 31 October 2023**

**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.



## **Braintree Youth Project Charity**

### **Notes to the Accounts**

#### **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
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#### **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.

**Braintree Youth Project Charity**  
**Notes to the Accounts**

**3 Statement of Financial Activities - prior year**

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

**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
	<b>14,002</b>	<b>48,958</b>	<b>62,960</b>	<b>67,222</b>

**5 Income from charitable activities**

	Restricted £	Total 2023 £	Total 2022 £
Youth courses and projects	490	490	168
	<b>490</b>	<b>490</b>	<b>168</b>

**Braintree Youth Project Charity**  
**Notes to the Accounts**

**6 Income from investments**

	<b>Unrestricted</b>	<b>Total 2023</b>	<b>Total 2022</b>
	<b>£</b>	<b>£</b>	<b>£</b>
Bank interest received	123	123	33
	<u>123</u>	<u>123</u>	<u>33</u>

**7 Other income**

	<b>Unrestricted</b>	<b>Total 2023</b>	<b>Total 2022</b>
	<b>£</b>	<b>£</b>	<b>£</b>
Rental income	400	400	1,040
Tuck shop income	-	-	55
	<u>400</u>	<u>400</u>	<u>1,095</u>

**8 Expenditure on charitable activities**

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

**9 Other expenditure**

	<b>Unrestricted</b>	<b>Restricted</b>	<b>Total 2023</b>	<b>Total 2022</b>
	<b>£</b>	<b>£</b>	<b>£</b>	<b>£</b>
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
	<u>17,250</u>	<u>44,684</u>	<u>61,934</u>	<u>55,389</u>

**Braintree Youth Project Charity**  
**Notes to the Accounts**

**10 Net expenditure before transfers**

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

**11 Staff costs**

	<b>2023</b>	<b>2022</b>
Salaries and wages	42,799	35,390
Pension costs	1,315	1,063
	<u>44,114</u>	<u>36,453</u>

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

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

	<b>2023</b>	<b>2022</b>
	<b>Number</b>	<b>Number</b>
Youth worker	2	2
Administration	1	1
	<u>3</u>	<u>3</u>

**12 Tangible fixed assets**

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

**13 Debtors**

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



**Braintree Youth Project Charity**  
**Notes to the Accounts**

**14 Creditors:**

amounts falling due within one year

	<b>2023</b>	<b>2022</b>
	<b>£</b>	<b>£</b>
Other taxes and social security	14	238
Accruals	1,144	1,139
	<u>1,158</u>	<u>1,377</u>

**15 Movement in funds**

	<b>At 1 November 2022</b>	<b>Incoming resources (including other gains/losses)</b>	<b>Resources expended</b>	<b>Gross transfers</b>	<b>At 31 October 2023</b>
	<b>£</b>	<b>£</b>	<b>£</b>	<b>£</b>	<b>£</b>
<b>Restricted funds:</b>					
<b>Restricted income funds:</b>					
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
<b>Total</b>	<u>46,026</u>	<u>49,448</u>	<u>(54,541)</u>	<u>5,383</u>	<u>46,316</u>
<b>Unrestricted funds:</b>					
<b>General funds</b>	21,730	14,525	(17,589)	(5,383)	13,283
<b>Total funds</b>	<u>67,756</u>	<u>63,973</u>	<u>(72,130)</u>	<u>-</u>	<u>59,599</u>

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

**Braintree Youth Project Charity**  
**Notes to the Accounts**

**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
	<u>22,422</u>	<u>37,177</u>	<u>59,599</u>

**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
	<u>59,905</u>	<u>(7,045)</u>	<u>52,860</u>
Net debt	<u>59,905</u>	<u>(7,045)</u>	<u>52,860</u>

**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	-
	<u>8,000</u>	<u>264</u>	<u>8,000</u>	<u>264</u>

***Pension commitments***

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

**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	Restricted funds	Total funds	Total funds
	2023	2023	2023	2022
	£	£	£	£
<b>Income and endowments from:</b>				
Donations and legacies				
Grants received	4,141	48,958	53,099	59,991
Donations	9,861	-	9,861	7,231
	<u>14,002</u>	<u>48,958</u>	<u>62,960</u>	<u>67,222</u>
Charitable activities				
Youth courses and projects	-	490	490	168
	<u>-</u>	<u>490</u>	<u>490</u>	<u>168</u>
Investments				
Bank interest received	123	-	123	33
	<u>123</u>	<u>-</u>	<u>123</u>	<u>33</u>
Other				
Rental income	400	-	400	1,040
Tuck shop income	-	-	-	55
	<u>400</u>	<u>-</u>	<u>400</u>	<u>1,095</u>
<b>Total income and endowments</b>	<b>14,525</b>	<b>49,448</b>	<b>63,973</b>	<b>68,518</b>
<b>Expenditure on:</b>				
Charitable activities				
Youth courses and projects	-	9,501	9,501	13,875
Youth sports equipment	-	356	356	493
	<u>-</u>	<u>9,857</u>	<u>9,857</u>	<u>14,368</u>
Governance costs				
Independent examiners fee	339	-	339	328
	<u>339</u>	<u>-</u>	<u>339</u>	<u>328</u>
<b>Total of expenditure on charitable activities</b>	<b>339</b>	<b>9,857</b>	<b>10,196</b>	<b>14,696</b>
Other expenditure				
Refund of grant	-	-	-	700
Marketing costs	744	-	744	-
	<u>744</u>	<u>-</u>	<u>744</u>	<u>700</u>
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
	<u>446</u>	<u>44,130</u>	<u>44,576</u>	<u>37,345</u>
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
	<u>12,158</u>	<u>-</u>	<u>12,158</u>	<u>10,950</u>
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
	<u>3,644</u>	<u>554</u>	<u>4,198</u>	<u>3,841</u>
Legal and professional costs				
Solicitor's fees	-	-	-	2,195
Other legal and professional costs	258	-	258	358
	<u>258</u>	<u>-</u>	<u>258</u>	<u>2,553</u>
<b>Total of expenditure of other costs</b>	<u>17,250</u>	<u>44,684</u>	<u>61,934</u>	<u>55,389</u>
<b>Total expenditure</b>	<u>17,589</u>	<u>54,541</u>	<u>72,130</u>	<u>70,085</u>
Net gains on investments	-	-	-	-
<b>Net expenditure</b>	<u>(3,064)</u>	<u>(5,093)</u>	<u>(8,157)</u>	<u>(1,567)</u>
Transfers between funds	(5,383)	5,383	-	-
<b>Net expenditure before other gains/(losses)</b>	<u>(8,447)</u>	<u>290</u>	<u>(8,157)</u>	<u>(1,567)</u>
Other Gains	-	-	-	-
<b>Net movement in funds</b>	<u>(8,447)</u>	<u>290</u>	<u>(8,157)</u>	<u>(1,567)</u>
<b>Reconciliation of funds:</b>				
Total funds brought forward	21,730	46,026	67,756	69,323
<b>Total funds carried forward</b>	<u>13,283</u>	<u>46,316</u>	<u>59,599</u>	<u>67,756</u>

**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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**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 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

x 

A.L. East

Trustee

13 March 2024

**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 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**

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



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

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

**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:

X

D.J. Huxter

Trustee

13 March 2024

**Braintree Youth Project Charity**  
**Notes to the Accounts**  
**for the year ended 31 October 2023**

**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.

## **Braintree Youth Project Charity**

### **Notes to the Accounts**

#### **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
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#### **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.

**Braintree Youth Project Charity**  
**Notes to the Accounts**

**3 Statement of Financial Activities - prior year**

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

**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
	<b>14,002</b>	<b>48,958</b>	<b>62,960</b>	<b>67,222</b>

**5 Income from charitable activities**

	Restricted £	Total 2023 £	Total 2022 £
Youth courses and projects	490	490	168
	<b>490</b>	<b>490</b>	<b>168</b>

**Braintree Youth Project Charity**  
**Notes to the Accounts**

**6 Income from investments**

	<b>Unrestricted</b>	<b>Total 2023</b>	<b>Total 2022</b>
	<b>£</b>	<b>£</b>	<b>£</b>
Bank interest received	123	123	33
	<u>123</u>	<u>123</u>	<u>33</u>

**7 Other income**

	<b>Unrestricted</b>	<b>Total 2023</b>	<b>Total 2022</b>
	<b>£</b>	<b>£</b>	<b>£</b>
Rental income	400	400	1,040
Tuck shop income	-	-	55
	<u>400</u>	<u>400</u>	<u>1,095</u>

**8 Expenditure on charitable activities**

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

**9 Other expenditure**

	<b>Unrestricted</b>	<b>Restricted</b>	<b>Total 2023</b>	<b>Total 2022</b>
	<b>£</b>	<b>£</b>	<b>£</b>	<b>£</b>
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
	<u>17,250</u>	<u>44,684</u>	<u>61,934</u>	<u>55,389</u>

**Braintree Youth Project Charity**  
**Notes to the Accounts**

**10 Net expenditure before transfers**

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

**11 Staff costs**

	<b>2023</b>	<b>2022</b>
Salaries and wages	42,799	35,390
Pension costs	1,315	1,063
	<u>44,114</u>	<u>36,453</u>

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

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

	<b>2023</b>	<b>2022</b>
	<b>Number</b>	<b>Number</b>
Youth worker	2	2
Administration	1	1
	<u>3</u>	<u>3</u>

**12 Tangible fixed assets**

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

**13 Debtors**

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

**Braintree Youth Project Charity**  
**Notes to the Accounts**

**14 Creditors:**

amounts falling due within one year

	<b>2023</b>	<b>2022</b>
	<b>£</b>	<b>£</b>
Other taxes and social security	14	238
Accruals	1,144	1,139
	<u>1,158</u>	<u>1,377</u>

**15 Movement in funds**

	<b>At 1 November 2022</b>	<b>Incoming resources (including other gains/losses)</b>	<b>Resources expended</b>	<b>Gross transfers</b>	<b>At 31 October 2023</b>
	<b>£</b>	<b>£</b>	<b>£</b>	<b>£</b>	<b>£</b>
<b>Restricted funds:</b>					
<b>Restricted income funds:</b>					
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
<b>Total</b>	<u>46,026</u>	<u>49,448</u>	<u>(54,541)</u>	<u>5,383</u>	<u>46,316</u>
<b>Unrestricted funds:</b>					
<b>General funds</b>	21,730	14,525	(17,589)	(5,383)	13,283
<b>Total funds</b>	<u>67,756</u>	<u>63,973</u>	<u>(72,130)</u>	<u>-</u>	<u>59,599</u>

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

**Braintree Youth Project Charity**  
**Notes to the Accounts**

**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
	<u>22,422</u>	<u>37,177</u>	<u>59,599</u>

**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
	<u>59,905</u>	<u>(7,045)</u>	<u>52,860</u>
Net debt	<u>59,905</u>	<u>(7,045)</u>	<u>52,860</u>

**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	-
	<u>8,000</u>	<u>264</u>	<u>8,000</u>	<u>264</u>

***Pension commitments***

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

**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	Restricted funds	Total funds	Total funds
	2023	2023	2023	2022
	£	£	£	£
<b>Income and endowments from:</b>				
Donations and legacies				
Grants received	4,141	48,958	53,099	59,991
Donations	9,861	-	9,861	7,231
	<u>14,002</u>	<u>48,958</u>	<u>62,960</u>	<u>67,222</u>
Charitable activities				
Youth courses and projects	-	490	490	168
	<u>-</u>	<u>490</u>	<u>490</u>	<u>168</u>
Investments				
Bank interest received	123	-	123	33
	<u>123</u>	<u>-</u>	<u>123</u>	<u>33</u>
Other				
Rental income	400	-	400	1,040
Tuck shop income	-	-	-	55
	<u>400</u>	<u>-</u>	<u>400</u>	<u>1,095</u>
<b>Total income and endowments</b>	<b>14,525</b>	<b>49,448</b>	<b>63,973</b>	<b>68,518</b>
<b>Expenditure on:</b>				
Charitable activities				
Youth courses and projects	-	9,501	9,501	13,875
Youth sports equipment	-	356	356	493
	<u>-</u>	<u>9,857</u>	<u>9,857</u>	<u>14,368</u>
Governance costs				
Independent examiners fee	339	-	339	328
	<u>339</u>	<u>-</u>	<u>339</u>	<u>328</u>
<b>Total of expenditure on charitable activities</b>	<b>339</b>	<b>9,857</b>	<b>10,196</b>	<b>14,696</b>
Other expenditure				
Refund of grant	-	-	-	700
Marketing costs	744	-	744	-
	<u>744</u>	<u>-</u>	<u>744</u>	<u>700</u>
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
	<u>446</u>	<u>44,130</u>	<u>44,576</u>	<u>37,345</u>
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
	<u>12,158</u>	<u>-</u>	<u>12,158</u>	<u>10,950</u>
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
	<u>3,644</u>	<u>554</u>	<u>4,198</u>	<u>3,841</u>
Legal and professional costs				
Solicitor's fees	-	-	-	2,195
Other legal and professional costs	258	-	258	358
	<u>258</u>	<u>-</u>	<u>258</u>	<u>2,553</u>
<b>Total of expenditure of other costs</b>	<u>17,250</u>	<u>44,684</u>	<u>61,934</u>	<u>55,389</u>
<b>Total expenditure</b>	<u>17,589</u>	<u>54,541</u>	<u>72,130</u>	<u>70,085</u>
Net gains on investments	-	-	-	-
<b>Net expenditure</b>	<u>(3,064)</u>	<u>(5,093)</u>	<u>(8,157)</u>	<u>(1,567)</u>
Transfers between funds	(5,383)	5,383	-	-
<b>Net expenditure before other gains/(losses)</b>	<u>(8,447)</u>	<u>290</u>	<u>(8,157)</u>	<u>(1,567)</u>
Other Gains	-	-	-	-
<b>Net movement in funds</b>	<u>(8,447)</u>	<u>290</u>	<u>(8,157)</u>	<u>(1,567)</u>
<b>Reconciliation of funds:</b>				
Total funds brought forward	21,730	46,026	67,756	69,323
<b>Total funds carried forward</b>	<u>13,283</u>	<u>46,316</u>	<u>59,599</u>	<u>67,756</u>