



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'Dell Youth 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

		Unrestricted funds 2024 £	Restricted funds 2024 £	Total funds 2024 £	Total funds 2023 £
	Notes				
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	<u>70,124</u>	<u>63,973</u>
Expenditure	68,855	70,722
Depreciation and charges for impairment of fixed assets	3,468	1,408
Total expenditure for the year	<u>72,323</u>	<u>72,130</u>
Net expenditure before tax for the year	<u>(2,199)</u>	<u>(8,157)</u>
Net expenditure for the year	<u><u>(2,199)</u></u>	<u><u>(8,157)</u></u>

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
		<u>15,004</u>	<u>4,346</u>
Current assets			
Debtors	13	5,626	3,551
Cash at bank and in hand		37,349	52,860
		<u>42,975</u>	<u>56,411</u>
Creditors: Amount falling due within one year	14	(579)	(1,158)
Net current assets		<u>42,396</u>	<u>55,253</u>
Total assets less current liabilities		<u>57,400</u>	<u>59,599</u>
Net assets excluding pension asset or liability		<u>57,400</u>	<u>59,599</u>
Total net assets		<u><u>57,400</u></u>	<u><u>59,599</u></u>
The funds of the charity			
Restricted funds	15		
Restricted income funds		53,214	46,316
		<u>53,214</u>	<u>46,316</u>
Unrestricted funds	15		
General funds		4,186	13,283
		<u>4,186</u>	<u>13,283</u>
Reserves	15		
Total funds		<u><u>57,400</u></u>	<u><u>59,599</u></u>

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.
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Income with related expenditure	Where income has related expenditure the income and related expenditure is reported gross in the SoFA.
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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.
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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.
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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.
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Volunteer help	The value of any volunteer help received is not included in the accounts.
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Investment income	This is included in the accounts when receivable.
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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.
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Gains/(losses) on investment assets	This includes any gain or loss on the sale of investments.
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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.

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
	<u>63</u>	<u>63</u>	<u>123</u>

7 Other income

	Unrestricted	Total 2024	Total 2023
	£	£	£
Rental income	1,480	1,480	400
	<u>1,480</u>	<u>1,480</u>	<u>400</u>

8 Expenditure on charitable activities

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

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
	<u>22,280</u>	<u>46,485</u>	<u>68,765</u>	<u>61,934</u>

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
	<u>41,176</u>	<u>44,114</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:

	2024 Number	2023 Number
Youth worker	3	2
Administration	1	1
	<u>4</u>	<u>3</u>

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	<u>30,605</u>	<u>30,605</u>
Depreciation and impairment		
At 1 November 2023	12,133	12,133
Depreciation charge for the year	3,468	3,468
At 31 October 2024	<u>15,601</u>	<u>15,601</u>
Net book values		
At 31 October 2024	<u>15,004</u>	<u>15,004</u>
At 31 October 2023	<u>4,346</u>	<u>4,346</u>

13 Debtors

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

14 Creditors:

amounts falling due within one year

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

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
<i>Total</i>	<u>46,316</u>	<u>56,586</u>	<u>(49,688)</u>	<u>53,214</u>
Unrestricted funds:				
General funds	13,283	13,538	(22,635)	4,186
Total funds	<u><u>59,599</u></u>	<u><u>70,124</u></u>	<u><u>(72,323)</u></u>	<u><u>57,400</u></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
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
	<u><u>44,404</u></u>	<u><u>12,996</u></u>	<u><u>57,400</u></u>

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
	<u>52,860</u>	<u>(15,511)</u>	<u>37,349</u>
Net debt	<u>52,860</u>	<u>(15,511)</u>	<u>37,349</u>

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

Pension commitments

	2024 £	2023 £
The pension cost charge to the company amounted to:	<u>938</u>	<u>1,315</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 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
	<u>11,995</u>	<u>56,445</u>	<u>68,440</u>	<u>62,960</u>
Charitable activities				
Youth courses and projects	-	141	141	490
	<u>-</u>	<u>141</u>	<u>141</u>	<u>490</u>
Investments				
Bank interest received	63	-	63	123
	<u>63</u>	<u>-</u>	<u>63</u>	<u>123</u>
Other				
Rental income	1,480	-	1,480	400
	<u>1,480</u>	<u>-</u>	<u>1,480</u>	<u>400</u>
Total income and endowments	<u>13,538</u>	<u>56,586</u>	<u>70,124</u>	<u>63,973</u>
Expenditure on:				
Charitable activities				
Youth courses and projects	-	2,973	2,973	9,501
Youth sports equipment	-	230	230	356
	<u>-</u>	<u>3,203</u>	<u>3,203</u>	<u>9,857</u>
Governance costs				
Independent examiners fee	355	-	355	339
	<u>355</u>	<u>-</u>	<u>355</u>	<u>339</u>
Total of expenditure on charitable activities	<u>355</u>	<u>3,203</u>	<u>3,558</u>	<u>10,196</u>
Other expenditure				
Refund of grant	-	1,750	1,750	-
Marketing costs	245	-	245	744
	<u>245</u>	<u>1,750</u>	<u>1,995</u>	<u>744</u>
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
	<u>1,028</u>	<u>41,251</u>	<u>42,279</u>	<u>44,576</u>
Premises costs				
Rent	8,000	-	8,000	8,000
Rates	267	-	267	872

Braintree Youth Project Charity
Detailed Statement of Financial Activities

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
	<u>12,868</u>	<u>2,950</u>	<u>15,818</u>	<u>12,158</u>
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
	<u>7,822</u>	<u>534</u>	<u>8,356</u>	<u>4,198</u>
Legal and professional costs				
Other legal and professional costs	317	-	317	258
	<u>317</u>	<u>-</u>	<u>317</u>	<u>258</u>
Total of expenditure of other costs	<u>22,280</u>	<u>46,485</u>	<u>68,765</u>	<u>61,934</u>
Total expenditure	22,635	49,688	72,323	72,130
Net gains on investments	-	-	-	-
Net expenditure	<u>(9,097)</u>	<u>6,898</u>	<u>(2,199)</u>	<u>(8,157)</u>
Net expenditure before other gains/(losses)	<u>(9,097)</u>	<u>6,898</u>	<u>(2,199)</u>	<u>(8,157)</u>
Other Gains	-	-	-	-
Net movement in funds	<u>(9,097)</u>	<u>6,898</u>	<u>(2,199)</u>	<u>(8,157)</u>
Reconciliation of funds:				
Total funds brought forward	13,283	46,316	59,599	67,756
Total funds carried forward	<u>4,186</u>	<u>53,214</u>	<u>57,400</u>	<u>59,599</u>

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

		Unrestricted funds 2024 £	Restricted funds 2024 £	Total funds 2024 £	Total funds 2023 £
	Notes				
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	<u>70,124</u>	<u>63,973</u>
Expenditure	68,855	70,722
Depreciation and charges for impairment of fixed assets	3,468	1,408
Total expenditure for the year	<u>72,323</u>	<u>72,130</u>
Net expenditure before tax for the year	<u>(2,199)</u>	<u>(8,157)</u>
Net expenditure for the year	<u><u>(2,199)</u></u>	<u><u>(8,157)</u></u>

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
		<u>15,004</u>	<u>4,346</u>
Current assets			
Debtors	13	5,626	3,551
Cash at bank and in hand		37,349	52,860
		<u>42,975</u>	<u>56,411</u>
Creditors: Amount falling due within one year	14	(579)	(1,158)
Net current assets		<u>42,396</u>	<u>55,253</u>
Total assets less current liabilities		<u>57,400</u>	<u>59,599</u>
Net assets excluding pension asset or liability		<u>57,400</u>	<u>59,599</u>
Total net assets		<u><u>57,400</u></u>	<u><u>59,599</u></u>
The funds of the charity			
Restricted funds	15		
Restricted income funds		53,214	46,316
		<u>53,214</u>	<u>46,316</u>
Unrestricted funds	15		
General funds		4,186	13,283
		<u>4,186</u>	<u>13,283</u>
Reserves	15		
Total funds		<u><u>57,400</u></u>	<u><u>59,599</u></u>

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
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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.

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	<u>14,525</u>	<u>49,448</u>	<u>63,973</u>
Expenditure on:			
Charitable activities	339	9,857	10,196
Other	17,250	44,684	61,934
Total	<u>17,589</u>	<u>54,541</u>	<u>72,130</u>
Net income	<u>(3,064)</u>	<u>(5,093)</u>	<u>(8,157)</u>
Transfers between funds	<u>(5,383)</u>	<u>5,383</u>	<u>-</u>
Net income before other gains/(losses)	<u>(8,447)</u>	<u>290</u>	<u>(8,157)</u>
Other gains and losses:			
Net movement in funds	<u>(8,447)</u>	<u>290</u>	<u>(8,157)</u>
Reconciliation of funds:			
Total funds brought forward	<u>21,730</u>	<u>46,026</u>	<u>67,756</u>
Total funds carried forward	<u><u>13,283</u></u>	<u><u>46,316</u></u>	<u><u>59,599</u></u>

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
	<u>11,995</u>	<u>56,445</u>	<u>68,440</u>	<u>62,960</u>

5 Income from charitable activities

	Restricted £	Total 2024 £	Total 2023 £
Youth courses and projects	141	141	490
	<u>141</u>	<u>141</u>	<u>490</u>

6 Income from investments

	Unrestricted	Total 2024	Total 2023
	£	£	£
Bank interest received	63	63	123
	<u>63</u>	<u>63</u>	<u>123</u>

7 Other income

	Unrestricted	Total 2024	Total 2023
	£	£	£
Rental income	1,480	1,480	400
	<u>1,480</u>	<u>1,480</u>	<u>400</u>

8 Expenditure on charitable activities

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

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
	<u>22,280</u>	<u>46,485</u>	<u>68,765</u>	<u>61,934</u>

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
	<u>41,176</u>	<u>44,114</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:

	2024 Number	2023 Number
Youth worker	3	2
Administration	1	1
	<u>4</u>	<u>3</u>

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	<u>30,605</u>	<u>30,605</u>
Depreciation and impairment		
At 1 November 2023	12,133	12,133
Depreciation charge for the year	3,468	3,468
At 31 October 2024	<u>15,601</u>	<u>15,601</u>
Net book values		
At 31 October 2024	<u>15,004</u>	<u>15,004</u>
At 31 October 2023	<u>4,346</u>	<u>4,346</u>

13 Debtors

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

14 Creditors:

amounts falling due within one year

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

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
<i>Total</i>	<u>46,316</u>	<u>56,586</u>	<u>(49,688)</u>	<u>53,214</u>
Unrestricted funds:				
General funds	13,283	13,538	(22,635)	4,186
Total funds	<u><u>59,599</u></u>	<u><u>70,124</u></u>	<u><u>(72,323)</u></u>	<u><u>57,400</u></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
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
	<u><u>44,404</u></u>	<u><u>12,996</u></u>	<u><u>57,400</u></u>

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
	<u>52,860</u>	<u>(15,511)</u>	<u>37,349</u>
Net debt	<u>52,860</u>	<u>(15,511)</u>	<u>37,349</u>

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

Pension commitments

	2024 £	2023 £
The pension cost charge to the company amounted to:	<u>938</u>	<u>1,315</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 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
	<u>11,995</u>	<u>56,445</u>	<u>68,440</u>	<u>62,960</u>
Charitable activities				
Youth courses and projects	-	141	141	490
	<u>-</u>	<u>141</u>	<u>141</u>	<u>490</u>
Investments				
Bank interest received	63	-	63	123
	<u>63</u>	<u>-</u>	<u>63</u>	<u>123</u>
Other				
Rental income	1,480	-	1,480	400
	<u>1,480</u>	<u>-</u>	<u>1,480</u>	<u>400</u>
Total income and endowments	<u>13,538</u>	<u>56,586</u>	<u>70,124</u>	<u>63,973</u>
Expenditure on:				
Charitable activities				
Youth courses and projects	-	2,973	2,973	9,501
Youth sports equipment	-	230	230	356
	<u>-</u>	<u>3,203</u>	<u>3,203</u>	<u>9,857</u>
Governance costs				
Independent examiners fee	355	-	355	339
	<u>355</u>	<u>-</u>	<u>355</u>	<u>339</u>
Total of expenditure on charitable activities	<u>355</u>	<u>3,203</u>	<u>3,558</u>	<u>10,196</u>
Other expenditure				
Refund of grant	-	1,750	1,750	-
Marketing costs	245	-	245	744
	<u>245</u>	<u>1,750</u>	<u>1,995</u>	<u>744</u>
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
	<u>1,028</u>	<u>41,251</u>	<u>42,279</u>	<u>44,576</u>
Premises costs				
Rent	8,000	-	8,000	8,000
Rates	267	-	267	872

Braintree Youth Project Charity
Detailed Statement of Financial Activities

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
	<u>12,868</u>	<u>2,950</u>	<u>15,818</u>	<u>12,158</u>
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
	<u>7,822</u>	<u>534</u>	<u>8,356</u>	<u>4,198</u>
Legal and professional costs				
Other legal and professional costs	317	-	317	258
	<u>317</u>	<u>-</u>	<u>317</u>	<u>258</u>
Total of expenditure of other costs	<u>22,280</u>	<u>46,485</u>	<u>68,765</u>	<u>61,934</u>
Total expenditure	22,635	49,688	72,323	72,130
Net gains on investments	-	-	-	-
Net expenditure	<u>(9,097)</u>	<u>6,898</u>	<u>(2,199)</u>	<u>(8,157)</u>
Net expenditure before other gains/(losses)	<u>(9,097)</u>	<u>6,898</u>	<u>(2,199)</u>	<u>(8,157)</u>
Other Gains	-	-	-	-
Net movement in funds	<u>(9,097)</u>	<u>6,898</u>	<u>(2,199)</u>	<u>(8,157)</u>
Reconciliation of funds:				
Total funds brought forward	13,283	46,316	59,599	67,756
Total funds carried forward	<u>4,186</u>	<u>53,214</u>	<u>57,400</u>	<u>59,599</u>