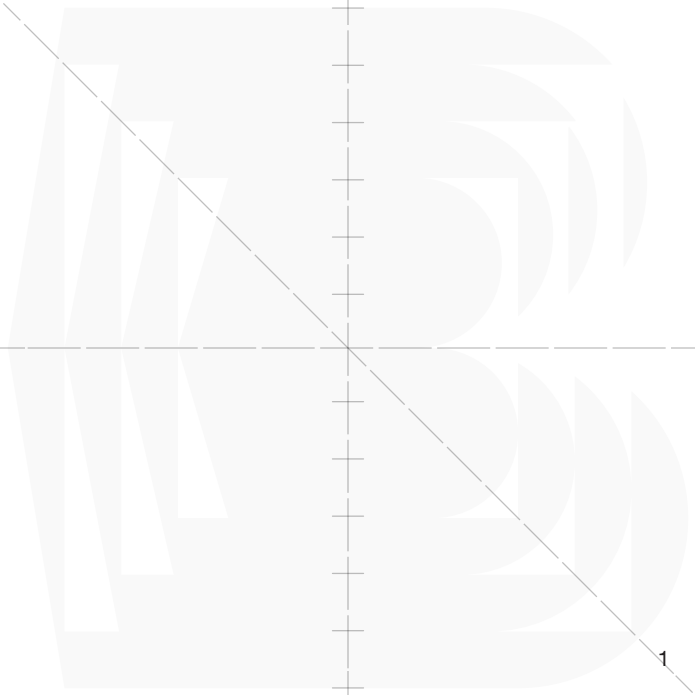




Annual Report
2021-22
Charity: 1148743



BEAT ROUTES
Youth Arts Collective



BEAT ROUTES
Trustees' Annual Report
Year ended 31 March 2022

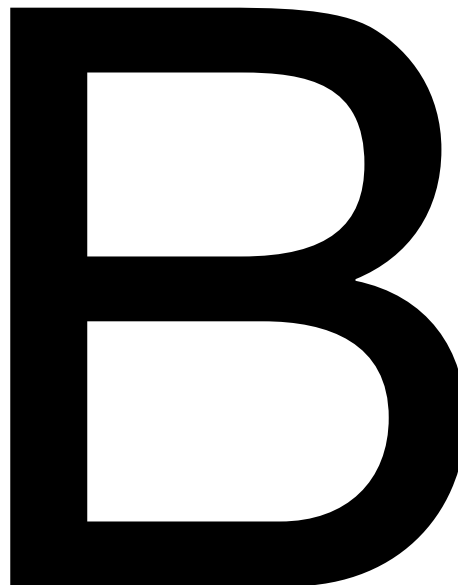
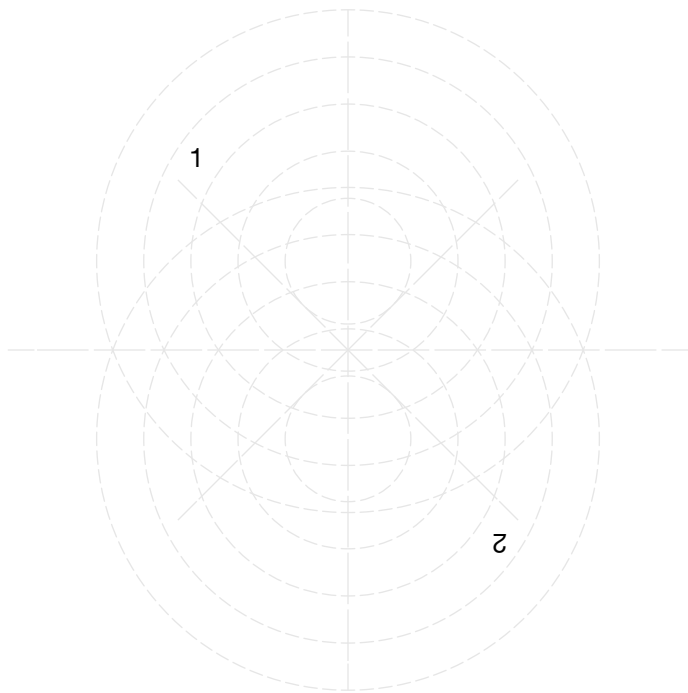
The trustees present their report and the unaudited financial statements of the charity for the year ended 31 March 2022.

ANNUAL REPORT

- ~ The Chair's Message
- ~ Reference and Administration
- ~ Structure, Governance and Management
- ~ Beat Routes Charitable Objects
- ~ Programme—Fine Futures
- ~ The Need, The Impact and The Outcomes
- ~ Case Study
- ~ Financial Review
- ~ Looking Forward

ANNUAL ACCOUNT

- ~ Report of the Independent Examiner
- ~ Statement of Financial Activities
- ~ Statement of Financial Position
- ~ Notes to the Financial Statements



formal
~
fluid/vibrant







Although the challenges presented by the Covid-19 pandemic were ongoing at the start of the 2021-22 year, BEAT ROUTES persevered and continued to operate, running its online '3-strand' (creative workshops, apprenticeship and mentoring) programme 5 days per week. This continued throughout the summer, until August 2021, following feedback from our young participants which made it clear that engaging with everyone at BEAT ROUTES online and receiving the charity's support was helping them to stay positive and focused.

Face to face meetings returned, to everyone's excitement and relief, in September 2021, once restrictions had been relaxed, with some sessions continuing online if safety required. Online work could be halted altogether by January 2022, and in spite of the odds, BEAT ROUTES managed to organise an extraordinary array of special events throughout the year: El Knight recorded in the BEAT ROUTES studio for BBC introducing; performances were held at the local monthly music night '*Music and Words*'; the charity shot its '*Record Reviews*' films; a '*welcome back*' event was hosted at The Loading Bay; and, the Beat Routes Choir performed at the Royal Albert Hall.

BEAT ROUTES has continued to have its funding applications accepted with grants awarded this year by Arts Council England, The National Lottery, Youth Music, the Berkshire Community Foundation and The Blagrove Trust. Once again, the charity's positive development and sustainable growth are a credit to our outstanding team of practitioners and volunteers who worked extremely hard throughout the 2021-22 year to engage our young people with an inspiring range of projects and activities.

Many thanks to them, on behalf of myself and the board of trustees, and to all those who have worked with BEAT ROUTES over the past year.

Francis-Christian Parham
Chairman of the Trustees

Reference and Administration

Registered	
~ Charity Name	BEAT ROUTES
~ Charity Number	1148743
~ Principal Office	11 Rayners Close Colnbrook Slough Berkshire
~ The Trustees	S Hudson G Klass A Page F Parham D White
~ Accountants	Thomas Westcott Chartered Accountants 47 Boutport Street Barnstaple Devon EX31 1SQ

Structure, Governance and Management

~ Governing Document BEAT ROUTES is a registered charity (1148743) since 2013

~ Appointment of Trustees Trustees are nominated by serving members of the Board and are appointed at the quarterly Trustees Meetings.

~ Observers Board of Trustee Meetings are attended by the Project Manager and Project Coordinator, with other team members regularly invited to share the work they've been delivering.

All trustees give their time voluntarily and receive no remuneration or other benefits.

RISK MANAGEMENT

BEAT ROUTES and its trustees commit to regularly review and assess the risks faced by their charity in all areas of its work and plan for the management of those risks. Risk is an everyday part of charitable activity and managing it effectively is essential if the trustees are to achieve their key objectives and safeguard their charity's funds and assets.

The charity's risk management policy outlines the basic principles and strategies that can be applied to help BEAT ROUTES manage their risks. This helps trustees set a risk framework that allows them to:

- A Identify the major risks that apply to their charities
- B Make decisions about how to respond to the risks they face
- C Make an appropriate statement regarding risk management in their annual report

Staff and volunteers undergo training in Child Protection, Safeguarding, Health and Safety and First Aid. All those leading direct work with young people are checked through the Disclosure and Barring Service (DBS).

LIST OF POLICIES (updated yearly)

Specific policies and procedures BEAT ROUTES have in place:

- ~ Anti-Bullying
- ~ Becoming a Charity Trustee
- ~ Child Protection
- ~ Code of Conduct for Staff and Volunteers
- ~ Comments, Compliments and Complaints
- ~ Confidentiality, Data Protection and GDPR
- ~ Conflict of Interest
- ~ Dealing with Disclosures or Concerns About a Young Person
- ~ Disciplinary Procedure
- ~ E-Safety
- ~ Equal Opportunity, Equality and Diversity
- ~ Expenses Claim Form
- ~ Feedback Procedure
- ~ Financial Management
- ~ Fundraising Promise
- ~ Gift Aid Declaration
- ~ Health and Safety
- ~ Managing Risk
- ~ Media Relations
- ~ Photography and Recordings
- ~ Physical Contact
- ~ Quality Assurance
- ~ Recorded Media Policy and Consent Forms for Young People
- ~ Recruitment and Selection
- ~ Risk Assessment
- ~ Risk Assessment Form
- ~ Safeguarding
- Safeguarding leads: Spencer Lowe and Dayna White
- ~ Staff and Volunteer Supervision
- ~ Staff Grievance
- ~ Staff Sick and Absence
- ~ Staff Training and Development
- ~ Volunteer Agreement
- ~ Volunteer Complaints
- ~ Volunteer Expenses
- ~ Volunteer Recruitment
- ~ Whistleblowing Policy and Procedure

- ~ Working From Home
- ~ Working with Children.

All policies are reviewed (and amended if necessary) each year in the month of January.

Beat Routes Charitable Objects

OBJECTIVES AND ACTIVITIES

To act as a resource for young people up to the age of 25 living in Slough and London, but not limited to these areas, by providing advice and assistance and organising programmes of creative, educational and other activities as a means of:

A Advancing in life and helping young people by developing their skills, capacities and capabilities to enable them to participate in society as independent, mature and responsible individuals;

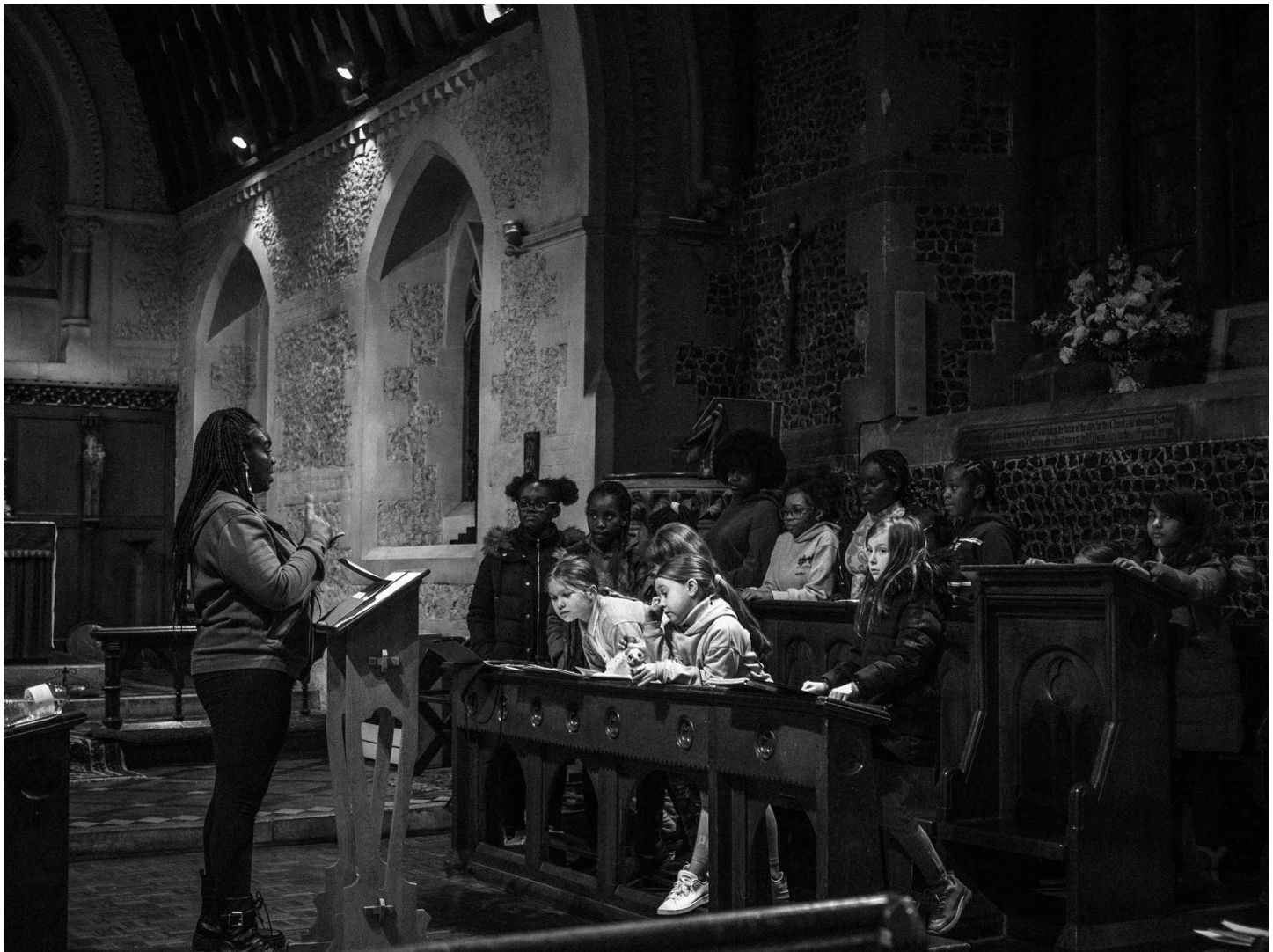
B Advancing education;

C Relieving unemployment;

D Providing recreational and leisure time activity in the interests of social welfare for people living in the area of benefit who have need by reason of their youth, age, infirmity or disability, poverty or social and economic circumstances with a view to improving the conditions of life of such persons.

E Facilitating activities which encourage them to show an enhanced respect not only for their peers and the environment they live in, but also for their elders and their heritage.

The charity will work with young people age 13-25 (and their families) in the areas identified in order to achieve the above object.



Programme—Fine Futures

Our programme, Fine Futures, runs five evenings per week and is comprised of three mutually-supportive strands for young people: a programme of creative workshops co-produced by young people centred on areas of music and art; an Apprenticeship Scheme; and one-to-one mentoring. We also deliver Arts Awards qualifications.

Together, these activities aim to:

- ~ Stimulate our young people's personal expression and creativity
- ~ Increase confidence, self-esteem and self-motivation
- ~ Support teamwork and leadership skills
- ~ Encourage the development of new friendships and a sense of belonging
- ~ Combat mental health issues and reduce isolation

CREATIVE WORKSHOPS

From April—August 2021, our 5 day per week workshop programme continued online due to the pandemic and venues remaining closed. The young people fed back to us that engaging in the online workshops was keeping them more positive during this time, so we added extra workshops each day and continued throughout the school holidays (Easter and Summer.)

Our ambitious and structured programme of workshops has themes including:

- ~ Music production: expert tuition and hands-on support for working with drum machines, analogue synths and software units, and exploring recording techniques
- ~ Song-writing: developing participants' ability to tailor songs to express ideas and emotions. Sessions include lyric-writing, rhythm, harmony and melody, recording, marketing and publishing rights
- ~ Screen Printing

~ Graphic Design: simple ways to create your own graphic design for positive self-promotion

~ Preparation for Performance: vocal warm-ups, relaxation techniques, projection and microphone technique

~ DJ Skills: learning to use vinyl and other digital methods as a DJ

~ Spoken Word and Creative Writing: focusing on skills such as rhythm, word-play, impro-visation and rhymes

~ Rap Room: free-style sessions focusing on performance and innovative lyric-writing

~ Visual Arts: learning and building on skills in photography, film and animation

~ Comic Book Art: studying the art, history and technique of comics

~ Presenting yourself as an artist: how to use social media platforms, how to find your style and presentation skills.

Please see our Instagram and YouTube channel for examples of the above and regular updates:

https://instagram.com/beat_routes
<https://www.youtube.com/channel/UCIkSDWP-8ET4k1d1W4o4LDQ>

An example schedule that took place on Zoom each week throughout these first few months of the year:

~ Monday	Music Tech, Arts Award
~ Tuesday	Mindfulness, Rap Room
~ Wednesday	Song-writing, Spoken Word
~ Thursday	Visual Arts
~ Friday	Community Choir

From September 2021 onwards, as venues began to open up again, we continued to deliver a full pro-

gramme with a mixture of face to face, hybrid and online sessions.

An example schedule that took place looked like this:

~ Monday	Arts Award (face to face and online) Music Tech (online)
~ Tuesday	Mindfulness (online)
~ Wednesday	Song-writing (face to face) Music production (face to face)
~ Thursday	Visual Arts (face to face)
~ Friday	Community Choir (face to face)

The session creative content often changes each term after discussion with the young people as to what inspires and motivates them. We respond to this feedback for the following term.

~ Special Guest Artists:

Guests from London (and New York!) led creative sessions. Artists such as Nicole Misha, Fran Lobo, Tony Nwachukwu, Amit and Sri McKinnon.

APPRENTICESHIP

Annually we select four participants to become apprentices who assist tutors with the planning and delivery of sessions.

At the beginning of the scheme apprentices outline what they personally or creatively hope to achieve as an apprentice. We then tailor each apprentice's workshop responsibilities to both their talents and the skills they would like to strengthen. Each apprentice is supported individually by the Project Manager or Project Coordinator to give feedback and reflect on their development throughout the scheme.

The scheme aims to build competencies including time management, workshop planning, creative delivery and administration skills. It also provides apprentices with a clear progression route, and a unique opportunity to develop confidence and leadership skills and model positive behaviour to peers, which in turn helps us retain participants' enthusiasm. As one participant said, *"It was good to have the apprentices there in the workshops to look up to. I'd really like to be one soon!"*

MENTORING

The young people are offered the opportunity of a one-to-one mentoring session, which provides practical guidance and support to help them overcome the barriers they face and make their next steps into further education, employment or training. Skills covered include CV writing, job searching tips, budgeting personal finances, application drafting and research into courses — with follow-ups week on week. The purpose is to motivate and boost young people as well as equipping them with practical life skills. During the pandemic, these one to ones became more accessible online with Mentors offering help and advice via Zoom, phone call or WhatsApp. Since March 2020, we have found that this support was not only for the practical elements in the young people's lives, but also much needed emotional support.

ARTS AWARD

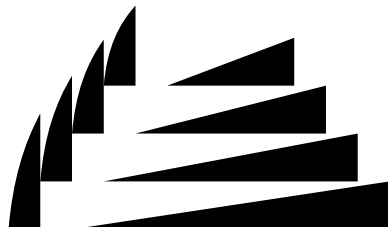
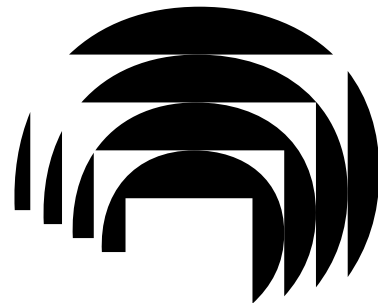
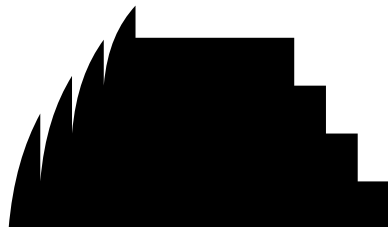
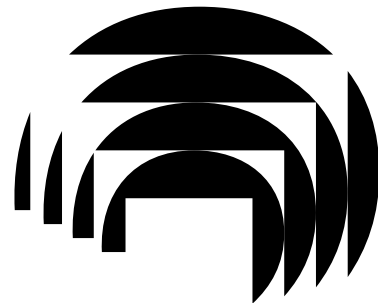
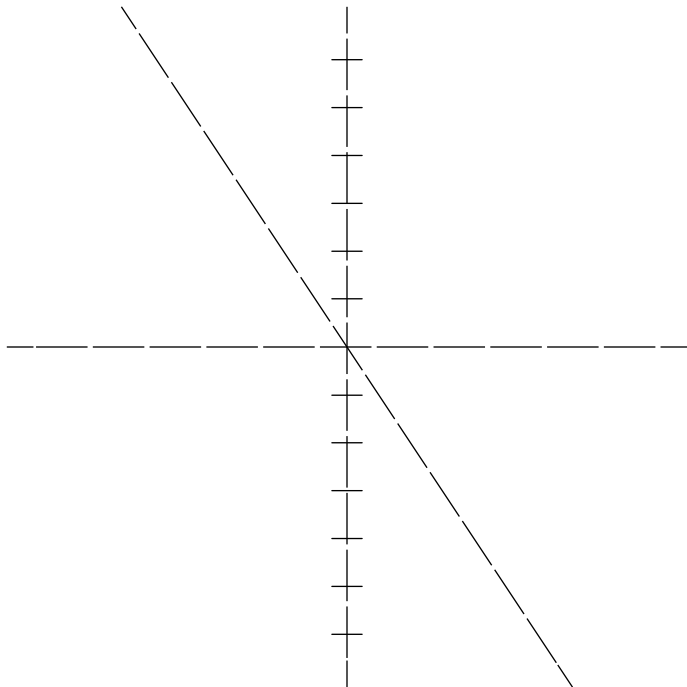
Annually, 25 young people are offered the opportunity to achieve an Arts Award, a qualification run through Trinity College London. It allows young people to explore and develop artistic, collaborative and leadership skills through Beat Routes whilst gaining an arts qualification (and the potential for UCAS points) and to reflect on their own progress and growth. With growing numbers of individuals interested, we now dedicate one session each week to Arts Awards. During the pandemic, these sessions ran as one to one's via Zoom. Since September 2021, we have run this face to face, but some participants prefer an online session as it suits their schedule, so there is a mixture of both.

PERFORMANCES

Performance opportunities are a big part of Fine Futures, offering a chance to perform/present work informally at the end of most sessions, as well as preparing for a public performance event at the end of each term for family and friends. This takes place in a professional theatre space in central Slough where we run our sessions.

EVENTS

- ~ BEAT ROUTES 'arts and social' event at the Loading Bay, Windsor
- ~ Apprentice El Knight recording in the Beat Routes studio for BBC Introducing
- ~ 'Record Reviews' filmed in studio
- ~ 'Music & Words' monthly performance event in Windsor
- ~ Choir performance at Royal Albert Hall



The Need, The Impact and The Outcomes

THE NEED

BEAT ROUTES works primarily with vulnerable and at-risk children and young people living in some of Slough's most deprived areas. 54% of participants are from Britwell, the most deprived of Slough's 14 wards and among the 20% most deprived in the country. Levels of economic activity and employment are also extremely low, with just 6% of Britwell residents in professional occupations, compared to 80% in the South East.

The people we work with face significant challenges. growing up in areas of high deprivation, they often have low self-esteem, poor school attendance and engage in anti-social behaviour, gangs and chaotic lifestyles. This results in poor mental health; over 85% of our beneficiaries report suffering from anxiety disorders, depression, self-harm and suicidal ideation.

Of the 225 young people who engaged with BEAT ROUTES last year:

- ~ 52% were not in education, employment or training
- ~ 88% had severe anxiety and/or depression
- ~ 10% were young carers
- ~ 8% were in care.

It is clear from the young people we work with that their range of challenging life experiences manifest in negative behaviours and thought patterns.

Furthermore, in the focus group meetings we hold — both in our steering group chat at the end of each term and informally in sessions — the young people tell us repeatedly that they feel isolated, crave social interaction, lack confidence and need help and advice from professionals to learn new skills and approach training opportunities or employment.

THE IMPACT

Young people are able to achieve their full potential: educationally, economically and socially.
(+diagram: *Theory of Change*)

THE OUTCOMES

The following statistical outcomes derive from analysis of sign-up forms, registers, steering group chats, one-to-one mentoring sessions, informal feedback and case studies from the three terms in 2020. Out of the 225 young people who engaged with the Fine Futures programme:

~ 65% felt isolated and alone prior to attending the sessions

~ 100% said that Beat Routes helped them open up and make more friends

~ 45% of those not in education, employment or training when they joined gained part or full-time employment and/or entered further education or training

~ 100% said that coming to Beat Routes has helped them with skills outside of music, including resilience, professionalism and social skills

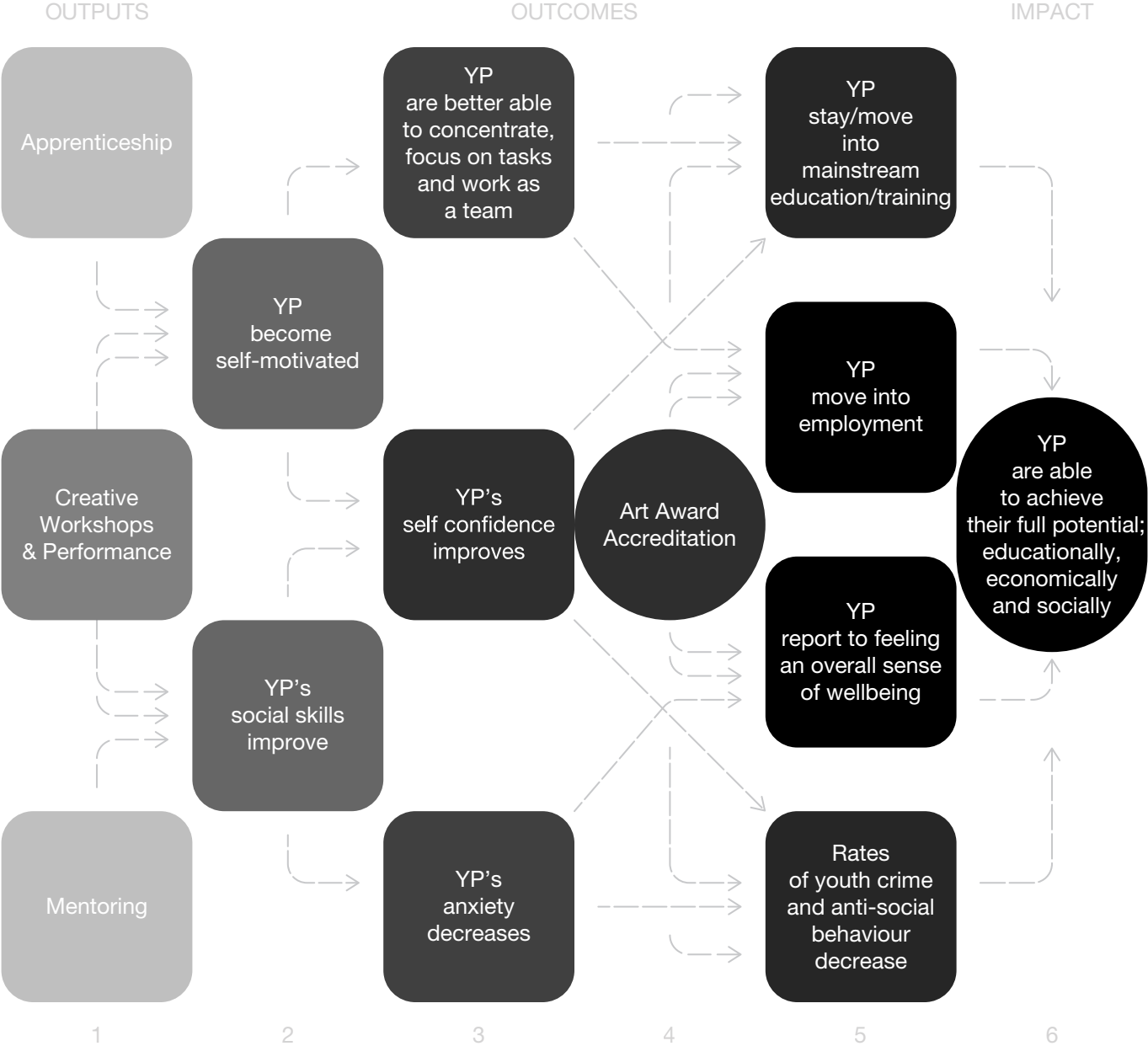
~ 95% experienced increased self-confidence

~ 100% agreed they had developed their teamwork skills

~ 100% said they felt part of influencing workshop design

~ 95% said they have developed at least one technical skill in the arts, such as music, art or filmmaking

~ diagram: *Theory of Change*



YP = Young People



Quotes

“Everyone is just a big family and comes together to support you and it’s just fun to be around everyone who has the same aspirations as you do.”

— Young Person

“When I first started, oh my gosh, I was so shy, but I feel as time went on, I gained more confidence skills and became more confident in expanding and sharing that with others especially the young ones.”

— BEAT ROUTES Apprentice

“Having introduced several young people to BEAT ROUTES, I have been so pleased at the effect that joining the group has had on all of them. One young person was timid and lacking in confidence, feeling anxious about certain social situations..... I have been amazed at her transformation even after a few weeks of attending. From someone who sat quietly in the corner on the first session, to someone who has read her poetry out on radio and joyously jams with singers and musicians using a seat drum. The change to her confidence, outlook and self-view has been outstanding. The other young person deals with mental health challenges and a crippling lack of self-belief. She has also hugely benefitted from what BEAT ROUTES offer. She has gone from being timid and tearful in early sessions, feeling like she didn’t deserve to be in the room, to being someone that feels a sense of belonging in a place where she will never be put down, only held up, recognised and encouraged. She has even played guitar, sang and most startlingly allowed herself to be recorded. The good feelings and friendships she gets at BEAT ROUTES provide evidence for her to challenge her negative feeling when they come. I can’t speak highly enough of what Beat Routes does for young people. I’ve seen it in action and seen the results. It has made important changes to young people’s lives.”

— Targeted Youth Worker
Slough Borough Council

Feedback

~

Raf and Numan
<https://youtu.be/nGHVShveZBA>

~

Luca and Azariah
<https://youtu.be/PqIKYIqYp0Q>

~

Sal and Bex
<https://youtu.be/hN9PSEII0zk>

Case Study

Deepa used to walk past the Youth Centre every day after school. Things at home weren't easy for her — Deepa had a hard time admitting there was a problem, but with her dad gone, her mum working multiple jobs and raising two children by herself, and her brother withdrawn and sullen, she was on the lookout for activities outside the house that might help cut through the gloom.

One day she saw a poster in front of the Youth Centre for a 'Ladies Only DJ Workshop' and signed up. *"The rest is history,"* she laughs. This was back in the early days of BEAT ROUTES: Deepa was one of our first participants. She learned the basics of mixing and saved up to buy a pair of 1210 turntables.

The social aspect was just as vital as the creativity. *"I made friends at BEAT ROUTES who were all there for similar reasons,"* she recalls *"They didn't have a happy home but had interests in the arts, mostly music, and wanted to channel their frustration and their time into something productive and creative."*

This group of kindred spirits made a huge difference to Deepa. *"There was instantly a community and a bond between us, which is important when you're young and going through a bad time. We all had a common and deep love of music. We would play each other new tunes we'd heard and keep each other in good spirits."*

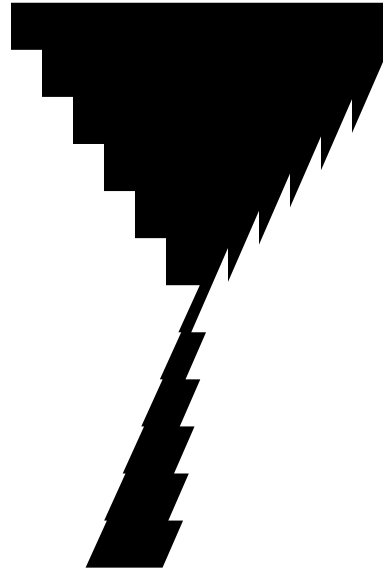
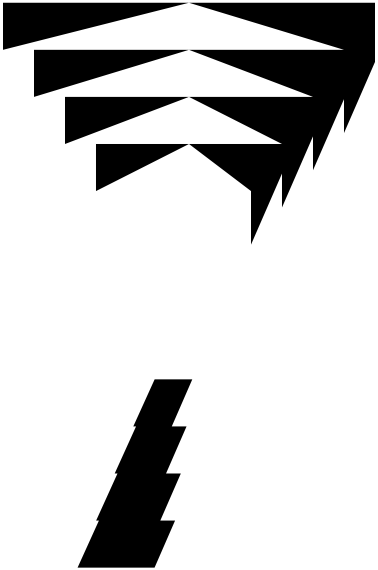
For a few years, Deepa says, BEAT ROUTES was the closest thing she had to a support system — not just the other women, like the ones she met at the all-female DJ workshop, but the men too. *"The guys there were definitely the only good male role models in my life. I think without it, I would have been a pretty jaded young woman!"*

As her skills and tastes developed, Deepa branched out more and more into film, photography and graphic design. *"BEAT ROUTES encouraged and inspired me to go to art college and pursue a creative career, which isn't something I might have had the confidence to do otherwise. It's one of the best decisions I've made."*

Deepa is now working as a freelance cinematographer. She's worked on some feature films as a camera assistant, with some of the most talented filmmakers in the country, travelling the world and handling cinematography duties on award-winning music videos. *"I made a short film funded by the BFI based on my personal experience,"* she says, *"and it's opened a lot of doors for me in the film world, which is super exciting. I feel really excited about the future — I haven't really planned anything that's happened over the past few years but it's unravelled in the most amazing way, and I hope it continues to evolve into more adventures around the world! Hopefully the best is yet to come!"*







Diversity

Slough is a culturally diverse town with many different groups and ethnicities residing side by side — just 56.2% of households in Slough have all household members coming from the same ethnic group (2011 Census) and with 35% of the local population categorised as ‘Multicultural Centres’.

At BEAT ROUTES, we believe that a culture that embraces equality and values diversity will help us to ensure that everyone can feel included in our plans, programmes and activities, which can only make them of even higher quality and vitality.

BEAT ROUTES’ existing participants are a diverse group of young people, with 61% from BAME backgrounds, and we know that through our word-of-mouth reputation, following on social media and local connections, as we gain new participants our groups will continue to reflect the diversity of the place we operate.

65% of the organisation’s team of freelance staff are from BAME backgrounds, as well as 40% of our Board of Trustees. It is essential that our staff reflect the communities we serve and promote community cohesion.

BEAT ROUTES is committed to promoting equality of opportunity for all, and to ensuring that no individual is discriminated against in the planning and delivery of any of our activities. We encourage and value diversity among staff, volunteers, partners, suppliers, users of our services and Trustees.

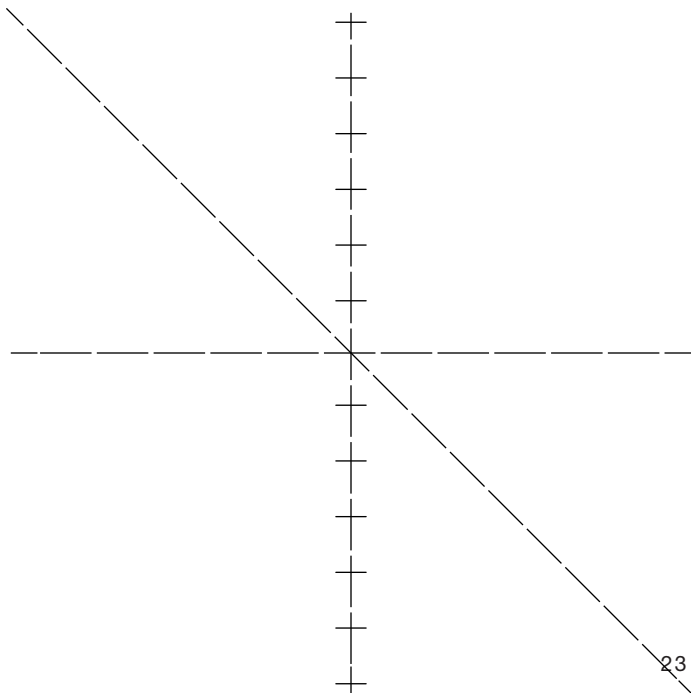
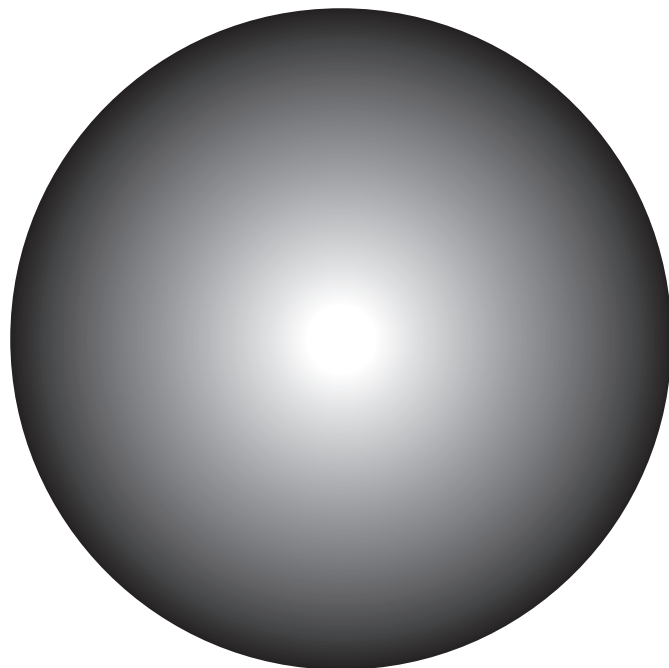
The Financial Review

Income for the year ending 31st March 2022 totalled £196,218 whilst expenditure was £230,546 (starting the year with £144,091)

During the year, we were successful with funding applications from the Arts Council, National Lottery and Children in Need. Pending applications remain with several other funding bodies. We are also planning to set up a ‘donate’ button on our website for individual donations.

Reserves Policy

The trustees have indicated that they wish to keep a minimum of three months reserves in hand at all times. As at the year end, unrestricted funds stand at £110,573 which represents 6 months of free reserves.



Looking Forward

We have already seen a decline in the young people's mental health since the pandemic, so it's vital we continue to provide a sustainable programme for them offering support, help and advice. A recent report by the Wellcome Trust, 'What Science has shown can help young people with anxiety and depression', says increasing engagement with positive activities and the arts can help and are high on the list.

Some of the workshops during lockdown were even more effective via Zoom ie. Music tech, mindfulness and some of the one to ones for the mentoring and Arts Award — we have decided to continue offering this online option, even though the face-to-face programme has returned.

We have a strict fundraising strategy in place; approaching funders with whom we have developed strong relationships, for continued funding or as part of new rounds.

We also intend to diversify our funding streams with plans to run collaborations with brands, fundraising performance events (now things have opened up a little more) and sponsorship schemes.

In preparing these financial statements, the trustees are required to:

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

The trustees are responsible for keeping adequate accounting records that are sufficient to show and explain the charity's transactions and disclose with reasonable accuracy at any time the financial position of the charity and enable them to ensure that the financial statements comply with the Charities Act 2011, the applicable Charities (Accounts and Reports) Regulations, and the provisions of the Trust Deed. They are also responsible for safeguarding the assets of the charity and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

The trustees' annual report was approved on 16.05.22 and signed on behalf of the board of trustees by:

F. Parham
Trustee

A handwritten signature in black ink, appearing to read 'F. Parham', written over a horizontal line.

ANNUAL ACCOUNT

connection with the examination giving me cause to believe that in any material respect:

1 accounting records were not kept in respect of the charity as required by section 130 of the Act; or

2 the financial statements do not accord with those records; or

3 the financial statements do not comply with the applicable requirements concerning the form and content of accounts set out in the Charities (Accounts and Reports) Regulations 2008 other than any requirement that the accounts give a 'true and fair' view which is not a matter considered as part of an independent examination.

I have no concerns and have come across no other matters in connection with the examination to which attention should be drawn in this report in order to enable a proper understanding of the accounts to be reached.

Report of the Independent Examiner

I report to the trustees on my examination of the financial statements of Beat Routes ('the charity') for the year ended 31 March 2022.

RESPONSIBILITIES AND BASIS OF REPORT

As the trustees of the charity you are responsible for the preparation of the financial statements in accordance with the requirements of the Charities Act 2011 ('the Act').

I report in respect of my examination of the charity's financial statements carried out under section 145 of the 2011 Act and in carrying out my examination I have followed all the applicable Directions given by the Charity Commission under section 145(5)(b) of the Act.

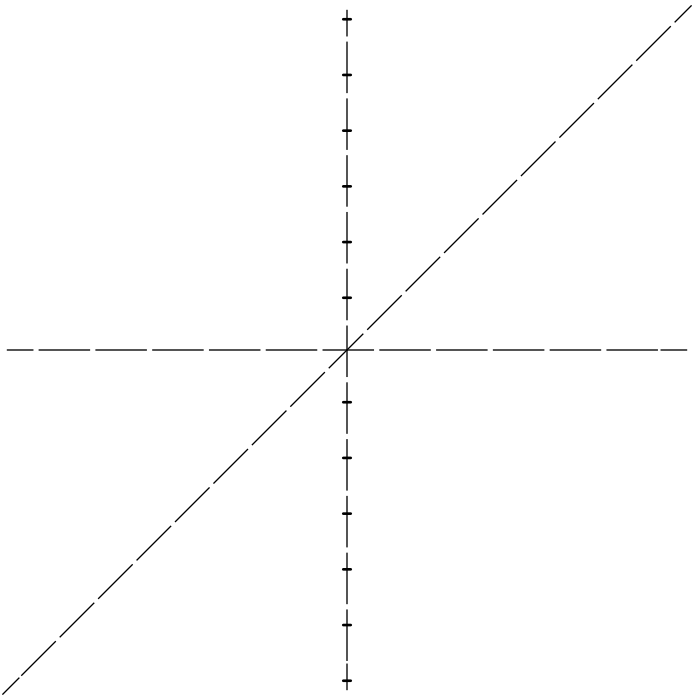
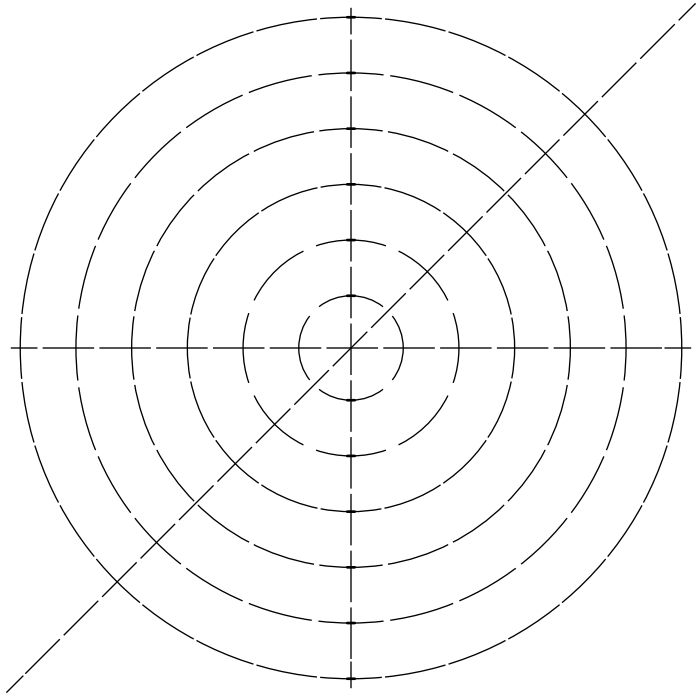
INDEPENDENT EXAMINER'S STATEMENT

I have completed my examination. I confirm that no material matters have come to my attention in

Williams C

Catherine Williams ACA DChA
Thomas Westcott Chartered Accountants
47 Boutport Street
Barnstaple
Devon
EX31 1SQ

24th May 2022



<u>Statement of Financial Activities</u>		2022	2022	2022	2021 (restated)
	Note	£	£	£	£
		Unrestricted Funds	Restricted Funds	Total Funds	Total Funds
~ Income and endowments					
Donations and Legacies	4	145,918	50,300	196,218	291,007
~ Total income		145,918	50,300	196,218	291,007
~ Expenditure					
Expenditure on charitable activities	5.6	180,246	50,300	230,546	213,879
~ Total expenditure		180,246	50,300	230,546	213,879
~ Net (expenditure)/income and net movement in funds		(34,328)		(34,328)	77,128
~ Reconciliation of funds					
Total funds brought forward		144,901		144,901	67,773
~ Total funds carried forward		110,573		110,573	144,901

The statement of financial activities includes all gains and losses recognised in the year. All income and expenditure derive from continuing activities.

The notes on pages 6 to 13 form part of these financial statements.

Statement of Financial Position

		2022	2021 (restated)
	Note	£	£
~ Fixed Assets		.	.
Tangible Fixed Assets	12	38,190	21,880
~ Current assets			
Cash at Bank and in Hand		74,124	123,021
~ Creditors			
Amounts Falling (due within 1 year)	13	1,741	
~ Net current assets		72,383	123,021
~ Total assets less current liabilities		110,573	144,901
~ Funds of the Charity			
Unrestricted Funds		110,573	144,901
~ Total Charity Funds	15	110,573	144,901

These financial statements were approved by the board of trustees and authorised for issue on 16.05.22 and are signed on behalf of the board by:

F Parham
Trustee

A handwritten signature in black ink, appearing to read 'Francis Parham', written over the printed name and title.

The notes on pages 6 to 13 form part of these financial statements.

Notes to the Financial Statements

1 GENERAL INFORMATION

The charity is a public benefit entity and a registered charity in England and Wales and is a CIO. The address of the principal office is 11 Rayners Close, Colnbrook, Slough, SL3 0LH.

2 STATEMENT OF COMPLIANCE

These financial statements have been prepared in compliance with FRS 102, 'The Financial Reporting Standard applicable in the UK and the Republic of Ireland', the 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) (Charities SORP (FRS 102)) and the Charities Act 2011.

3 ACCOUNTING POLICIES

I. Basis of Preparation

The financial statements have been prepared on the historical cost basis. The financial statements are prepared in sterling, which is the functional currency of the entity.

II. Going Concern

There are no material uncertainties about the charity's ability to continue.

III. Disclosure Exemptions

Under Charities SORP (FRS 102) the Charity is classed as a small charity and has therefore taken the exemption from the requirement to prepare a cashflow statement.

IV. Judgements and Key Sources of Estimation Uncertainty

The preparation of the financial statements requires management to make judgements, estimates and assumptions that affect the amounts reported. These

estimates and judgements are continually reviewed and are based on experience and other factors, including expectations of future events that are believed to be reasonable under the circumstances.

V. Fund Accounting

Unrestricted funds are available for use at the discretion of the trustees to further any of the charity's purposes. Designated funds are unrestricted funds earmarked by the trustees for particular future project or commitment. Restricted funds are subjected to restrictions on their expenditure declared by the donor or through the terms of an appeal, and fall into one of two sub-classes: restricted income funds or endowment funds.

VI. Incoming Resources

All incoming resources are included in the statement of financial activities when entitlement has passed to the charity; it is probable that the economic benefits associated with the transaction will flow to the charity and the amount can be reliably measured. The following specific policies are applied to particular categories of income:

~ income from donations or grants is recognised when there is evidence of entitlement to the gift, receipt is probable and its amount can be measured reliably.

~ legacy income is recognised when receipt is probable and entitlement is established.

~ income from donated goods is measured at the fair value of the goods unless this is impractical to measure reliably, in which case the value is derived from the cost to the donor or the estimated resale value. Donated facilities and services are recognised in the accounts when received if the value can be reliably measured. No amounts are included for the contribution of general volunteers.

~ income from contracts for the supply of services is recognised with the delivery of the contracted service. This is classified as unrestricted funds unless there is a contractual requirement for

it to be spent on a particular purpose and returned if unspent, in which case it may be regarded as restricted.

VII. Resources Expended

Expenditure is recognised on an accruals basis as a liability is incurred. Expenditure includes any VAT which cannot be fully recovered, and is classified under headings of the statement of financial activities to which it relates:

~ expenditure on raising funds includes the costs of all fundraising activities, events, noncharitable trading activities, and the sale of donated goods.

~ expenditure on charitable activities includes all costs incurred by a charity in undertaking activities that further its charitable aims for the benefit of its beneficiaries, including those support costs and costs relating to the governance of the charity apportioned to charitable activities.

~ other expenditure includes all expenditure that is neither related to raising funds for the charity nor part of its expenditure on charitable activities.

All costs are allocated to expenditure categories reflecting the use of the resource. Direct costs attributable to a single activity are allocated directly to that activity. Shared costs are apportioned between the activities they contribute to on a reasonable, justifiable and consistent basis.

VIII. Tangible Assets

Tangible assets are initially recorded at cost, and subsequently stated at cost less any accumulated depreciation and impairment losses.

IX. Depreciation

Depreciation is calculated so as to write off the cost or valuation of an asset, less its residual value, over the useful economic life of that asset as follows:

- Fixtures and Fittings 25% straight line
- Motor Vehicles 25% straight line

X. Impairment of Fixed Assets

A review for indicators of impairment is carried out at each reporting date, with the recoverable amount being estimated where such indicators exist. Where the carrying value exceeds the recoverable amount, the asset is impaired accordingly. Prior impairments are also reviewed for possible reversal at each reporting date.

For the purposes of impairment testing, when it is not possible to estimate the recoverable amount of an individual asset, an estimate is made of the recoverable amount of the cashgenerating unit to which the asset belongs.

The cash-generating unit is the smallest identifiable group of assets that includes the asset and generates cash inflows that largely independent of the cash inflows from other assets or groups of assets.

For impairment testing of goodwill, the goodwill acquired in a business combination is, from the acquisition date, allocated to each of the cash-generating units that are expected to benefit from the synergies of the combination, irrespective of whether other assets or liabilities of the charity are assigned to those units.

XI. Financial Instruments

A financial asset or a financial liability is recognised only when the charity becomes a party to the contractual provisions of the instrument.

Basic financial instruments are initially recognised at the amount receivable or payable including any related transaction costs.

Current assets and current liabilities are subsequently measured at the cash or other consideration expected to be paid or received and not discounted. Debt instruments are subsequently measured at amortised cost.

Financial assets that are measured at cost or amortised cost are reviewed for objective evidence of impairment at the end of each reporting date. If there

is objective evidence of impairment, an impairment loss is recognised under the appropriate heading in the statement of financial activities in which the initial gain was recognised.

XII. Defined Contribution Plans

Contributions to defined contribution plans are recognised as an expense in the period in which the related service is provided. Prepaid contributions are recognised as an asset to the extent that the prepayment will lead to a reduction in future payments or a cash refund.

When contributions are not expected to be settled wholly within 12 months of the end of the reporting date in which the employees render the related service, the liability is measured on a discounted present value basis. The unwinding of the discount is recognised as an expense in the period in which it arises.

4	DONATIONS AND LEGACIES	£	£	£
		Unrestricted Funds	Restricted Funds	Total Funds
	~ Grants			
	Grants and Donations	145,918	50,300	196,218 (2022)
		Unrestricted Funds	Restricted Funds	Total Funds
	~ Grants			
	Grants and Donations	266,725	24,282	291,007 (2021)

5	EXPENDITURE ON CHARITABLE ACTIVITIES BY FUND TYPE	£	£	£
		Unrestricted Funds	Restricted Funds	Total Funds
~ Charitable Activities				
Support costs		151,122	50,300	201,422
		29,124		29,124
		= 180,246	50,300	= 230,546 (2022)
		Unrestricted Funds	Restricted Funds	Total Funds
~ Charitable Activities				
Support costs		173,659	24,282	197,941
		15,938		15,938
		= 189,597	24,282	= 213,879 (2021)
6	EXPENDITURE ON CHARITABLE ACTIVITIES BY ACTIVITY TYPE	£	£	£
	Activites Undertaken Directly	Support Costs	Total Funds	Total Funds
~ Charitable Activities	201,422	29,124	230,546 (2022)	213,879 (2021)
7	ANALYSIS OF SUPPORT COSTS	Analysis of Support Costs	Total 2022	Total 2021
~ Premises		6,309	6,309	3,844
~ Communications and IT		1,278	1,278	1,386
~ General Office		4,611	4,611	3,064
~ Finance Costs		73	73	80
~ Depreciation		15,167	15,233	7,294
~ Event Costs		348	348	-
~ Accountancy		1,338	1,338	270
		= 29,124	= 29,190	= 15,938

8	NET (EXPENDITURE)/INCOME	£	£
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Net (expenditure)/income is stated after charging/ (crediting):	2022	2021
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~ Depreciation of tangible fixed assets	15,167	7,294
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9	INDEPENDENT EXAMINATION FEES
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Fees payable to the independent examiner for:	2022	2021
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~ Independent examination of the financial statements	600	300
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10	STAFF COSTS	£	£
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The total staff costs and employee benefits for the reporting period are analysed as follows:	2022	2021
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~ Wages and Salaries	88,482	76,117
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~ Social Security Costs	2,038	1,440
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~ Employer Contributions to Pension Plans	1,666	1,250
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= 92,186	= 78,807
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The average head count of employees during the year was 2 (2021: 2). The average number of full-time equivalent employees during the year is analysed as follows:

No	2022	2021
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~ Project Manager/Co-ordinator	2	2
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No employee received employee benefits of more than £60,000 during the year (2021: Nil).

11	TRUSTEE REMUNERATION AND EXPENSES
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No Trustee received remuneration during the year or the previous year. No Trustee or other person related to the Charity had any personal interest in any contract entered into by the Charity during the year.

During the year 0 (2021: 0) Trustees claimed out of pocket expenses relating to travel and accommodation to attend Trustees meetings.

12	TANGIBLE FIXED ASSETS	£	£	£
		Fixtures & Fittings	Motor Vehicles	Total
~ Cost				
	At 1 April 2021 (restated)	29,174	-	29,174
	Additions	17,327	14,150	31,477
	At 31 March 2022	= 46,501	= 14,150	= 60,651
~ Depreciation				
	At 1 April 2021	7,294	-	7,294
	Charge for the year	11,629	3,538	15,167
	At 31 March 2022	= 18,923	= 3,538	= 22,461
~ Carrying Amount				
	At 31 March 2022	27,578	10,612	38,190
	At 31 March 2021	21,880	-	21,880
13	CREDITORS	£	£	
	AMOUNTS FALLING DUE WITHIN ONE YEAR			
		2022	2021	
~ Social security and other taxes		1,741	-	

14 PENSIONS AND OTHER POST RETIREMENT BENEFITS

Defined contribution plans

The amount recognised in income or expenditure as an expense in relation to defined contribution plans was £1,666 (2021: £1,250).

15	ANALYSIS OF CHARITABLE FUNDS	£	£	£	£
		At			At
	Unrestricted funds	01.04.21	Income	Expenditure	31.03.2022
~ General funds		144,901	145,918	(180,246)	110,573
		At			At
		01.04.20	Income	Expenditure	31.03.2021
~ General funds		67,773	266,725	(189,597)	144,901
		£	£	£	£
		At			At
	Restricted funds	01.04.21	Income	Expenditure	31.03.2022
~ National Lottery Grant		-	50,300	(50,300)	-
		At			At
		01.04.20	Income	Expenditure	31.03.2021
~ National Lottery Grant		-	24,282	(24,282)	-
National Lottery Grant funds to support the Fine Futures Project					

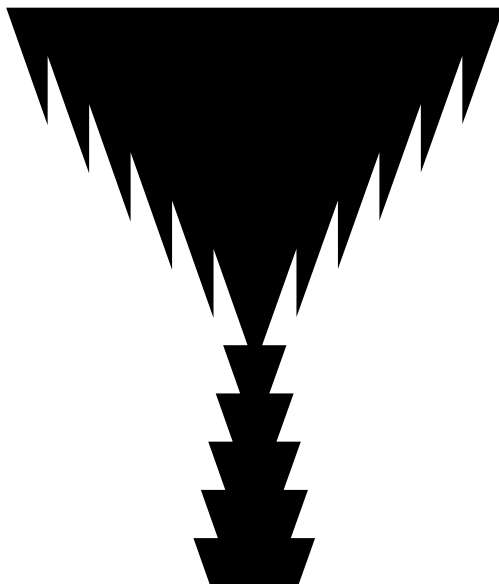
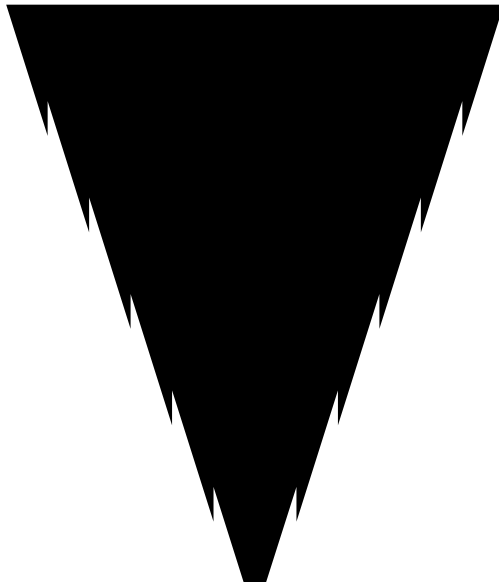
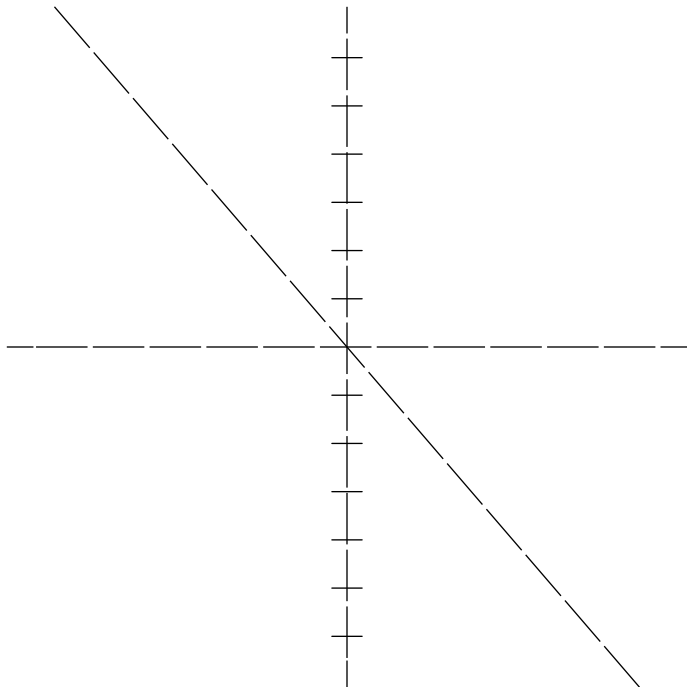
16	ANALYSIS OF NET ASSETS BETWEEN FUNDS	£	£
	Net (expenditure)/income is stated after charging/ (crediting):	Unrestricted Funds	Total Funds
	~ Tangible Fixed Assets	38,190	38,190
	~ Current Assets	74,124	74,124
	~ Creditors (less than 1 year)	(1,741)	(1,741)
	~ Net Assets	= 110,573	= 110,573 (2022)
		Unrestricted Funds	Total Funds
	~ Tangible Fixed Assets	21,880	21,880
	~ Current Assets	123,021	123,021
	~ Creditors (less than 1 year)	-	-
	~ Net Assets	= 144,901	= 144,901 (2021)

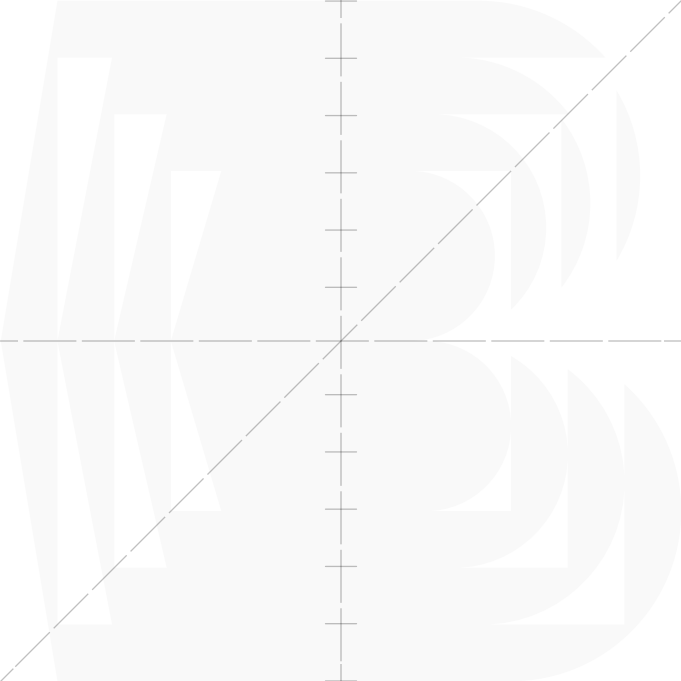
17 RELATED PARTIES

During the year there were no transactions with related parties (2021: £Nil).

18 PRIOR YEAR ADJUSTMENT

The 2021 accounts have been restated on the Statement of Financial Activities and the Statement of Financial Position. These have been restated to ensure compliance with FRS 102 SORP and consistency of disclosures.





BEAT ROUTES
Youth Arts Collective