

Registered number
08091241

Charity number 1150441

Refocus Project Limited

Report and Accounts

31 March 2022

Mattison & Co
Accountants
70 High Street
Chislehurst
Kent
BR7 5AQ

Refocus Project Limited**Registered number: 08091241****Directors' Report****Principal activities**

The company's principal activity during the year continued to be behaviour management programmes in schools and delivering alternatives to exclusion projects for those vulnerable to gang culture and crime exploration. To include the mentoring and coaching of young offenders and adults.

Refocus Project is a Private company limited by guarantee without share capital and also has charity status under registration number 1150441

Directors

The following persons served as directors during the year:

G. Jones
J. Oliver (resigned 15 October 2022)
K. Walker (appointed 5 April 2020)
N. Oti (appointed 17 July 2021)
B. Rodgers (appointed 15 October 2022)

Small company provisions

This report has been prepared in accordance with the provisions in Part 15 of the Companies Act 2006 applicable to companies subject to the small companies regime.

This report was approved by the board on 23 December 2022 and signed on its behalf.

B. Rodgers
Director

Refocus Project Limited
Accountants' Report

Refocus Project Limited

You consider that the company is exempt from an audit for the year ended 31 March 2022. You have acknowledged, on the balance sheet, your responsibilities for complying with the requirements of the Companies Act 2006 with respect to accounting records and the preparation of accounts. These responsibilities include preparing accounts that give a true and fair view of the state of affairs of the company at the end of the financial year and of its profit or loss for the financial year.

In accordance with your instructions, we have prepared the accounts which comprise the Profit and Loss Account, the Balance Sheet, the Statement of Changes in Equity and the related notes from the accounting records of the company and on the basis of information and explanations you have given to us.

We have not carried out an audit or any other review, and consequently we do not express any opinion on these accounts.

Mattison & Co
Accountants

70 High Street
Chislehurst
Kent
BR7 5AQ

23 December 2022

Refocus Project Limited
Profit and Loss Account
for the year ended 31 March 2022

	2022 £	2021 £
Income	96,938	176,566
Administrative expenses	(94,271)	(114,218)
Surplus	2,667	62,348
Interest receivable	3	18
Surplus	2,670	62,366

Refocus Project Limited
Registered number:
Balance Sheet
Charity number 1150441

08091241

	Notes	2022 £	Re-stated 2021 £
Current assets			
Debtors	3	13,629	-
Cash at bank and in hand		49,093	63,710
		<u>62,722</u>	<u>63,710</u>
Creditors: amounts falling due within one year	4	2,314	(1,344)
Net current assets		<u>65,036</u>	<u>62,366</u>
Net assets		<u>65,036</u>	<u>62,366</u>
Capital and reserves			
Profit and loss account		65,036	62,366
Shareholders' funds		<u>65,036</u>	<u>62,366</u>

The directors are satisfied that the company is entitled to exemption from the requirement to obtain an audit under section 477 of the Companies Act 2006.

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

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.

The accounts have been prepared and delivered in accordance with the special provisions applicable to companies subject to the small companies regime. The profit and loss account has not been delivered to the Registrar of Companies.

B. Rodgers
 Director

Approved by the board on 23 December 2022

Refocus Project Limited
Statement of Changes in Equity
for the year ended 31 March 2022

	Profit and loss account £	Total £
At 1 April 2020	-	-
Surplus for the year	62,366	62,366
At 31 March 2021	<u>62,366</u>	<u>62,366</u>
At 1 April 2021	62,366	62,366
Surplus for the year	2,670	2,670
At 31 March 2022	<u>65,036</u>	<u>65,036</u>

Refocus Project is a Private company limited by guarantee without share capital and also has charity status under registration number 1150441.

Refocus Project Limited
Notes to the Accounts
for the year ended 31 March 2022

1 Accounting policies

Basis of preparation

The accounts have been prepared under the historical cost convention and in accordance with FRS 102, The Financial Reporting Standard applicable in the UK and Republic of Ireland (as applied to small entities by section 1A of the standard).

Debtors

Short term debtors are measured at transaction price (which is usually the invoice price), less any impairment losses for bad and doubtful debts. Loans and other financial assets are initially recognised at transaction price including any transaction costs and subsequently measured at amortised cost determined using the effective interest method, less any impairment losses for bad and doubtful debts.

Creditors

Short term creditors are measured at transaction price (which is usually the invoice price). Loans and other financial liabilities are initially recognised at transaction price net of any transaction costs and subsequently measured at amortised cost determined using the effective interest method.

Taxation

A current tax liability is recognised for the tax payable on the taxable profit of the current and past periods. A current tax asset is recognised in respect of a tax loss that can be carried back to recover tax paid in a previous period. Deferred tax is recognised in respect of all timing differences between the recognition of income and expenses in the financial statements and their inclusion in tax assessments. Unrelieved tax losses and other deferred tax assets are recognised only to the extent that it is probable that they will be recovered against the reversal of deferred tax liabilities or other future taxable profits. Deferred tax is measured using the tax rates and laws that have been enacted or substantively enacted by the reporting date and that are expected to apply to the reversal of the timing difference, except for revalued land and investment property where the tax rate that applies to the sale of the asset is used. Current and deferred tax assets and liabilities are not discounted.

Provisions

Provisions (ie liabilities of uncertain timing or amount) are recognised when there is an obligation at the reporting date as a result of a past event, it is probable that economic benefit will be transferred to settle the obligation and the amount of the obligation can be estimated reliably.

Pensions

Contributions to defined contribution plans are expensed in the period to which they relate.

2 Employees

	2022	2021
	Number	Number
Average number of persons employed by the company	<u>3</u>	<u>2</u>

3 Debtors

2022	2021
£	£

Refocus Project Limited
Notes to the Accounts
for the year ended 31 March 2022

Other debtors	13,629	-
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4 Creditors: amounts falling due within one year

	2022	2021
	£	£
Trade creditors	-	5,360
Taxation and social security costs	727	-
Other creditors	(3,041)	(4,016)
	<u>(2,314)</u>	<u>1,344</u>

5 Other information

Refocus Project Limited is a private company limited by shares and incorporated in England. Its registered office is:

Crowne House
Home Gardens
Dartford
Kent
DA1 1DZ

Refocus Project Limited
Detailed profit and loss account
for the year ended 31 March 2022

	2022 £	2021 £
Sales	96,938	176,566
Administrative expenses	(94,271)	(114,218)
Operating profit	<u>2,667</u>	<u>62,348</u>
Interest receivable	3	18
Profit before tax	<u>2,670</u>	<u>62,366</u>

Refocus Project Limited
Detailed profit and loss account
for the year ended 31 March 2022

	2022	2021
	£	£
Income		
Grants received - Restricted funds	84,305	152,546
Gifts and donations	10,736	20,857
Schools and sessionals	341	-
Other operating income	1,556	3,163
	<u>96,938</u>	<u>176,566</u>
Administrative expenses		
Employee costs:		
Salaries and sessional	54,147	45,285
Wages and salaries	19,873	-
Uniforms and promotional	221	401
Volunteer costs	-	267
Training and development	1,474	4,803
Pensions	127	-
Travel and subsistence	-	250
Entertaining	500	-
	<u>76,342</u>	<u>51,006</u>
Premises costs:		
Rent	4,160	22,230
	<u>4,160</u>	<u>22,230</u>
General administrative expenses:		
Telephone and internet	-	4,680
Website	-	2,923
Postage, stationery and printing	285	171
Subscriptions	535	-
Insurance	2,165	595
Equipment expensed	-	2,738
Small general project equipment costs	1,171	5,987
Events and conferences	459	38
Kent Community Foundation	-	2,119
YEF project costs	170	553
Kent Sports project costs	-	8,115
Trustee meetings	5	60
Sundry expenses	1,766	1,116
	<u>6,556</u>	<u>29,095</u>
Legal and professional costs:		
Accountancy and book-keeping fees	4,100	-
Advertising and PR	36	96
Marketing	421	1,441
Consultancy and other professional fees	2,656	10,350
	<u>7,213</u>	<u>11,887</u>
	<u>94,271</u>	<u>114,218</u>

Refocus Project Limited
Detailed profit and loss account
for the year ended 31 March 2022

2022
£

2021
£