

REGISTERED COMPANY NUMBER: 08114741 (England and Wales)  
REGISTERED CHARITY NUMBER: 1156805

**REPORT OF THE TRUSTEES AND  
UNAUDITED FINANCIAL STATEMENTS  
FOR THE YEAR ENDED 30 JUNE 2023  
FOR  
TOKKO LIMITED**

Spicer & Co UK Limited  
Chartered Accountants  
5 Eleanor's Cross  
Dunstable  
Bedfordshire  
LU6 1SU

TOKKO LIMITED

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for the Year Ended 30 JUNE 2023

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**REPORT OF THE TRUSTEES  
For the year ended 30 JUNE 2023**

The trustees, who are also directors of the charity for the purposes of Company Law, present their annual report together with the financial statements for the year ended 30 June 2021. They are prepared in accordance with the accounting policies set out in note 1 to the financial statements and comply with the Charities Act 2011, the Companies Act 2006, the Memorandum and Articles of Association and Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their financial statements in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019).

## **Objectives and Activities**

### **Vision**

The charity's vision is for all young people in Luton to aspire, be happy and healthy. We do this through-

(a) The development and implementation of an expanded, attractive, inclusive, up to date and purposeful offer for Luton's young people that strikes the right balance between:

- Open access, universal youth work.
- Targeted youth work.
- Other targeted services.

(b) Ensuring authentic engagement of young people throughout all our work and at all levels in the charity.

(c) Diversifying and extending our partnership working for the benefit of young people and communities.

(d) Embracing digital technology across everything we do.

(e) Becoming a resilient and sustainable charity for the long term.

### **Public benefit**

The trustees have referred to the guidance contained in the Charity Commission's general guidance on public benefit when reviewing their aims and objectives and in planning future activities. In particular, the trustees consider how planned activities will contribute to the aims and objectives they have set.

The public benefit outcomes identified by the trustees are:

1. Engage young people to explore and design proposals for creative and fun support services, grow open access and universal youth work provision (potentially both in person and digitally) to be delivered at times and in settings to suit them (e.g. including outreach work in schools).
2. Support young people to access age appropriate positive learning activities, recreation, support and training that builds self-confidence, reinforces inclusion within social networks and promotes opportunities to engage in non-formal education.

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3. Provide a learning methodology to enable young people to develop skills to raise their aspirations, realise their potential and have their achievements recognised, thereby reducing the risk of them experiencing social exclusion and being drawn into anti-social or criminal behaviour.
4. Empower young people as individuals so that they may actively engage in and contribute to the planning process and future direction of the charity, the communities in which they live and take greater responsibility for planning their own lives.
5. Develop and grow our direct delivery reaching more young people and creating positive activities.
6. Provide a safe place for young people to access information, advice and guidance, and bespoke support according to their individual needs.

In pursuit of these objectives, the charity works in a non-discriminatory manner. The strategies employed by the charity in relation to these activities are:

1. Ensuring that young people sit the heart of what we do, creating real opportunities that put young people at the centre of all our activities.
2. To be strong advocates for our work, our sector, for young people and the TOKKO brand.
3. To strengthen and grow our network of partners, creating a robust and supportive network and developing new partnerships for increased reach and activity.
4. To be a resilient and sustainable business-like organisation that values our people

### **Chair's Introduction**

In the 10yrs since Tokko opened its doors to young people, it has strived, committed and succeeded in providing support to young people from Luton.

Following the changes forced on Tokko and society, from the coronavirus epidemic and the economic downturn, The Board of Trustees and CEO have responded enthusiastically with a robust evaluation of how the organisation is structured; ensuring we continue to provide the services, governance and resilience to take Tokko forward.

This year we have seen a change in Chair as Fiona McGlone stepped down from the position after an impactful 10years. We have started on our strategic & transitional change journey, and as the newly appointed chair of the Board of Trustees I am proud to be able to support the CEO and the Board in continuing this work with a clear and focused strategic plan.

The Board of trustees have contributed to the development of the 3-year Strategy following

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For the year ended 30 JUNE 2023**

a period of reflection on our relevance, the support we provide and whether we have the skills and structure to carry this forward.

If we are to deliver a sustainable and locally relevant organisation, we recognise that we need to bring further skill and diversity into the organisation to ensure that we match the potential and ambition of our strategy. As a result, and in response to our Governance action plan, we are taking positive steps to strengthen the Board and have recruited three new Trustees, each representative of the local community, who bring with them excellent local knowledge and a deep understanding of our diverse Community.

We have highlighted the need for better Trustee training and through the Lloyds Bank Development Fund Enhanced Offer, we have secured access to online training, specifically targeted at charity trustees.

We also recognise the important role the staff of Tokko fulfil in its success, and understand the increasing pressure and uncertainty they have felt during this time. We continue to increase our support and training offer to our staff and volunteer team.

Through our strategic plan Tokko will positively contribute to Luton 2040; ensuring young people feel safe, secure and gain the confidence and skills they need to live happy and healthy lives.

### **Chief Executive Officer's Introduction**

I wrote in my introduction to our annual report 12 months ago, about the unique set of challenges facing our young people in the midst of the coronavirus pandemic. Layered on top of this, over the past year, has been the increasing economic uncertainty that will continue to be felt throughout the UK over coming years. Conflicts around the world, including Ukraine and Israel, and threats to the global environment only add to the anxieties and uncertainty we hear from children and young people.

In this context, it's more important than ever that Tokko Youth Space are here, standing up for children and young people, and seeking to bring others with us to build a better future for young people.

Tokko Youth Space have been working to support young people achieve their full potential for 10 years. We have experience of advocating for young people and seeking better outcomes for them – giving them the best chance of growing into fully rounded adults that can contribute to our society. Throughout our 10 year history, we've worked with partners to achieve this.

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As we move out of the pandemic that has exacerbated so many of the issues young people face in the 21st century, we will channel our resources to deliver early, preventative support. Through our own services, and through our partnership work, we will ensure young people have a voice and can be heard.

**Our Strategy-**

**Vision**

*For all young people in Luton to aspire, be happy and healthy.*

Through the collective power of our staff, volunteers, supporters and partners, and our 10 years of experience, we will move closer to achieving that goal.

**Mission**

*We engage, encourage and empower Luton's young people to aspire, be happy and healthy through an open access, universal and targeted offer.*

**Values**

*Welcoming, Inclusive, Supportive, Trustworthy, Progressive*

Our values embody our charity, and reflect what we stand for.

Our strategy is driven by young people's experiences in Luton. It is built on our strengths, credibility and experience, along with insight from our staff, volunteers, and those we work with. Each of these focus areas contribute something different. On their own, they will see us making significant and necessary changes for young people.

- 1. To effectively deliver on our strategy we have outlined 5 principle aims that will shape and guide everything we do.**
- 2. To develop and implement an expanded, attractive, inclusive, up to date and purposeful offer for Luton's young people-** that strikes the right balance between:
  - Open access, universal Youth Work and Targeted Interventions.
- 3. To ensure authentic engagement of young people throughout all our work and at all levels in the charity-** We will involve children and young people in our work and decision making through meaningful participation. We'll continue to listen to them, learn from them, and be inspired by them.
- 4. To diversify and extend our partnership working for the benefit of young people and communities-** We will work together with everyone – from schools to local authorities and corporate partners – to reach more young people. By working together with

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communities, we will strive to be significant and locally relevant – balancing our responsibility as a leading young person’s charity with responding to local need.

5. **To embrace digital technology across everything we do.**
6. **To be a resilient and sustainable charity for the long term.**

**Why are we doing this?**

Our new strategy commits us to being significant and locally relevant, so that we can engage more people in our work than ever before. We also believe this approach will help us to amplify the voices of our most important stakeholders: young people.

Our direct services offer a range of support. We are:

- focusing on preventative, higher-reach services which fill gaps and address the local needs of children and young people
- prioritising preventing exploitation with a focus on harmful and unhealthy behaviours
- building understanding of youth work that will inform development of a distinct youth work service
- providing services, both directly and in collaboration that help young people who face disadvantage to overcome their adverse childhood experiences.

Our direct service development is focused on providing children and young people with what they want and need. We will:

- involve young people, partners and stakeholders in service design so that services deliver positive outcomes that can be replicated
- innovate, test and learn. If our activities aren’t being taken up or generating positive outcomes for young people, we’ll use what we learn and try something else
- collect comprehensive data, evaluate our impact and conduct rigorous trials for the most promising services
- form partnerships with other organisations to implement the services we have developed and tested together.

**Our volunteers** have always been vital to our work. We want to grow the opportunities available to people, so they can donate their time and make a difference in their communities.

- Our volunteers will support our delivery of youth work.
- 

**Partnership development** is integral to our future success. We are:

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**For the year ended 30 JUNE 2023**

- collaborating with a variety of partners such as schools, third sector community organisations, police, social services, healthcare organisations, businesses and youth organisations.

### **Achievement and Progress against our Targets**

Having set out our ambition for the next 3 years we are committed to tracking the difference we're making for young people. We will track the progress of our strategy in terms of:

- **Whether our developing and expanding offer is attractive, inclusive and purposeful-** It is important to understand where positive change is being made for young people. We record the numbers of young people engaging with our activities and monitor whether their emotional health and wellbeing has improved during the course of their engagement.
- **To diversify and extend our partnership working-** by working together with others, we believe we will reach more children, and we will better achieve our ambition to be significant and locally relevant. We report the numbers of young people, families, professionals engaged through our promotional and marketing activities.
- **To ensure authentic engagement of young people-** We gather feedback from young people who engage with our activities to better understand their experience of the support they receive.
- **How we are performing-** We track whether we're performing effectively and making efficient use of our income. For example, we track and report our reach to children and young people and people whom work and volunteer with young people. We also monitor where our support comes from, and our income and expenditure.

### **The Year in Review**

Our Ladies with (Positive) Attitudes project helps to promote healthy relationships, raise self-esteem and challenge sexual harassment. Youth workers and Health partners have developed an offer to help support healthy relationships, encourage conversations, and share where to get support if a relationship doesn't feel right. Following a successful non-contact Boxing Pilot, funding has now been secured from Sport England to deliver a Boxing Saves Lives Project aimed focussed on tackling violence against women and girls. This new work will focus on encouraging discussions but will also look at how to create safe spaces for young women.

Our Young Parent offer continues to develop as the number of young parents increases across Luton; in part due to the increase in female migrants. In England, the government published the Best Start for Life vision. This is backed by £100 million for perinatal and infant mental health services, and £200 million for additional parenting support delivered through Family Hubs. As the Strategic Voluntary and Young Person's Lead in the development of Family Hubs

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across Luton we have been influential in the creation of the whole family delivery model, focused on an early intervention and preventive approach to supporting young people in need.

We have continued to respond to the changes in working practices resulting from the coronavirus pandemic and we have continued to update our policies following changes in government legislation and guidance from across the UK. We have increased our Safeguarding training offer to include the specific vulnerabilities and safeguarding needs of different groups of children, including content to support those working with children and young people from Black, Asian and minoritised ethnic communities, and LGBTQ+ children and young people.

Through 2021/22, we continued to listen to and respond to young people's needs for help and support. We have learned a great deal from the way young people responded to the pandemic, by looking at how they used our services, how they supported each other and what they talked to the youth workers about. Although young people have been back in school this year, the continued concerns about COVID-19 and its impact on exams, friendships and people's health have remained prevalent in the topics young people talk to us about. Mental/emotional health has remained the top concern recorded by counsellors, and it is continued to rise. Our counselling offer continues to expand, with funding secured for an additional 3 counsellors.

Due to a lack of funding, we were unable to continue delivering the Freedom for Children Programme across primary schools in the period 2022/2023. The Domestic Abuse Act (for England and Wales) received Royal Assent in April 2021. This includes responses to the consultation on a new Victims' Law for England and Wales, and to the Violence Against Women, Domestic Abuse and Sexual Violence strategy for Wales. The tangible change here was the legal recognition of children as victims of domestic abuse in their own right. This underlines how they are directly impacted by these experiences. There are a significant number of young women and girls in Luton reporting violence, abuse and peer on peer sexual harassment against them. Through the Counselling and Freedom Projects we deliver, we work directly with young people who have experienced trauma and abuse to help them recover.

## **Volunteering**

Our volunteers are essential to Tokko. We have seen many positive developments in the recruitment, training and on-boarding of new volunteers with a blended learning approach.

## **Looking Forward**

Strengthening our ability to enable us to achieve our strategy goals-

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For the year ended 30 JUNE 2023**

The first year of our strategy is focused on achieving financial stability through continuing to invest in income generation and infrastructure projects, reducing our core costs, and developing our plans for investing in improved and higher impact services for more young people. As we make these changes for sustainability, we will ensure that we are putting children's and young people's needs at the forefront of our plans while we're laying the foundations for achieving our 3-year goals. This year was characterised by our strategic vision, which has set us up to deliver our activities in a more focused, preventative and impactful way.

As we enter the first year of our strategy, new challenges are emerging. The external factors our strategy addresses have not improved. There is less investment in early intervention, and we need to understand and address any growth in online risks with the advent of the metaverse. The cost-of-living crisis and the war in Israel and Ukraine threaten to further exacerbate risk factors like economic instability, mental health and poverty. Even more children and young people are in greater need and through our proactive approach, we will continue to protect children. The economic climate also impacts us. We face inflationary costs, pay and national insurance pressure, and an uncertain environment for philanthropy and fundraising. These factors have shaped our plans for the coming year. We'll ensure that we're putting children's and young people's needs at the forefront of our plans while we continue laying the foundations for achieving our three-year goals.

## **Governance**

Good governance is fundamental to our sustained success as a charity. With good governance in place, we are best placed to deliver on our mission and achieve our objectives. It enables all our people to use their skills, together with the Charity's resources, to best effect. It helps ensure we are compliant with all relevant legislation, constantly reviewing the risks we are facing, ensuring we provide safeguarding standards of the highest quality, and supports a positive culture for all of our people, including our volunteers. We review our charity governance using the Charity Governance Code.

This year our Chair stepped down after 10 years of service and we welcomed a new Chair to the Board along with 3 new Trustees. Strong and effective leadership has helped the Charity adopt an appropriate strategy for effectively delivering its aims. It also sets the tone for the charity, including its vision, values and reputation. The board works as an effective team, using the appropriate balance of skills, experience, backgrounds and knowledge to make informed decisions. Trustees are appointed on the basis of the skills that they bring. Regular diversity and skills audits have been undertaken to ensure that there is an appropriate mix of skills, experience and backgrounds around the Board table.

**REPORT OF THE TRUSTEES  
For the year ended 30 JUNE 2023**

Our board of trustees is clear about the charity's aims and ensures that these are being delivered effectively and sustainably. The board regularly reviews the organisation's charitable purposes and the external environment in which it works to make sure that the charity, and its purposes, stay relevant and valid.

**REPORT OF THE TRUSTEES**  
**For the year ended 30 JUNE 2023**

**Statement of Trustees' Responsibilities**

The Trustees are responsible for preparing the Trustees' report and financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice). Company law requires the Trustees to prepare financial statements for each financial year which give a true and fair view of the state of affairs of the Centre and of the income and expenditure of the organisation for that period. 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 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);
- Make judgements and estimates that are reasonable and prudent;
- State whether applicable United Kingdom Accounting Standards have been followed, subject to any material departures disclosed and explained in the financial statements; and
- Prepare the financial statements on the going concern basis unless it is inappropriate to presume that the organisation will continue in operation.

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

Each of the Trustees confirms that:

- So far as the Trustee is aware, there is no relevant audit information of which the organisation's auditor is unaware; and
- The Trustee has taken all the steps that he/she ought to have taken as a trustee in order to make himself/herself aware of any relevant audit information and to establish that the organisation's auditor is aware of that information.

This confirmation is given and should be interpreted in accordance with the provisions of s418 of the Companies Act 2006. The Trustees are responsible for the maintenance and integrity of the corporate and financial information included on the organisation's website. Legislation in the United Kingdom governing the preparation and dissemination of financial statements may differ from legislation in other jurisdictions.

**REFERENCE AND ADMINISTRATIVE DETAILS**

**Registered Company number**  
08114741 (England and Wales)

**Registered Charity number**  
1156805

**REPORT OF THE TRUSTEES  
For the year ended 30 JUNE 2023**

**Registered office** 7 Gordon Street Luton Bedfordshire LUI 2QP

**Trustees**

Usman Ahmed	(appointed 18 <sup>th</sup> May 2023)
David Brooks	(resigned 10 <sup>th</sup> May 2023)
Matthew Bushell	(appointed 28 <sup>th</sup> November 2023)
Philip Hobson	
Asma Khan	(appointed 10 <sup>th</sup> January 2024)
Fiona McGlone	(resigned 4 <sup>th</sup> October 2023)
Jennifer Melrose	(appointed 4 <sup>th</sup> July 2023)
Bronwen Philpott	
Justin Richardson	(appointed 13 <sup>th</sup> June 2023)

**Independent Examiner**

Suzanne Spicer FCA  
Spicer & Co UK Limited  
Chartered Accountants  
5 Eleanor's Cross  
Dunstable  
Bedfordshire LU6 1SU

**Chief Executive**

Aimee Djengiz

**Bankers**

Metro Bank Plc  
1 Southampton Row London  
WC1B 5HA

Approved by the Trustees and signed on their behalf by:

Philip Hobson, Chair of the Trustees

*Philip Alan Hobson*

.....

10 Feb 2024

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**INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES OF  
TOKKO LIMITED (REGISTERED NUMBER: 08114741)**

**Independent examiner's report to the trustees of Tokko Limited ('the Company')**

I report to the charity trustees on my examination of the financial statements of the Company for the year ended 30th June 2023, which are set out on pages 13 to 24.

**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 Company are not required to be audited under Part 16 of the 2006 Act or section 144(2) of the Charities Act 2011 ('the 2011 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**

Since the company's gross income exceeded £250,000 your examiner must be a member of a body listed in section 145 of the 2011 Act. I can confirm that I am qualified to undertake the examination because I am a registered member of the Institute of Chartered Accountants in England and Wales which is one of the listed bodies;

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

1. accounting records were not kept in respect of the Company as required by section 386 of the 2006 Act; or
2. the financial statements do not accord with those records; or
3. the financial statements do not comply with the accounting requirements of 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
4. 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 financial statements 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.

Suzanne Spicer FCA  
Spicer & Co UK Limited  
Chartered Accountants  
5 Eleanor's Cross  
Dunstable  
Bedfordshire  
LU6 1SU

*Suzanne Spicer*

12 Feb 2024

Date: .....

**STATEMENT OF FINANCIAL ACTIVITIES**  
**for the Year Ended 30 JUNE 2023**

		Unrestricted	Restricted	2023 Total	2022 Total
<b>INCOME AND ENDOWMENTS</b>					
<b>FROM:</b>	Notes	£	£	£	£
Donations and legacies		3,240		3,240	2,482
Charitable activities	3	338,649	111,687	450,336	610,873
Investment income	2	<u>321</u>	<u></u>	<u>321</u>	<u>39</u>
Total		<u>342,210</u>	<u>111,687</u>	<u>453,897</u>	<u>613,394</u>
<b>EXPENDITURE ON</b>					
Charitable activities	4	318,123	112,507	430,630	559,409
<b>NET INCOME (EXPENDITURE)</b>		<u>24,087</u>	<u>(820)</u>	<u>23,267</u>	<u>53,985</u>
<b>RECONCILIATION OF FUNDS</b>					
Total funds brought forward		199,356	92,192	291,548	237,563
<b>TOTAL FUNDS CARRIED FORWARD</b>		<u><u>223,443</u></u>	<u><u>91,372</u></u>	<u><u>314,815</u></u>	<u><u>291,548</u></u>

The notes form part of these financial statements

**BALANCE SHEET**  
**30 JUNE 2023**

		2023	2022
	Notes	£	£
<b>FIXED ASSETS</b>			
Tangible assets	9	13,978	18,069
<b>CURRENT ASSETS</b>			
Debtors		78,697	14,335
Cash at bank and in hand		327,838	392,188
		406,535	406,523
<b>CREDITORS</b>			
Amounts falling due within one year	11	(105,698)	(133,044)
<b>NET CURRENT ASSETS</b>		300,837	273,479
<b>TOTAL ASSETS LESS CURRENT LIABILITIES</b>		314,815	291,548
<b>NET ASSETS</b>		314,815	291,548
<b>FUNDS</b>	13		
Unrestricted funds		223,443	199,356
Restricted funds		91,372	92,192
		314,815	291,548

The charitable company is entitled to exemption from audit under Section 477 of the Companies Act 2006 for the year ended 30 June 2023.

The members have not required the company to obtain an audit of its financial statements for the year ended 30 June 2023 in accordance with Section 476 of the Companies Act 2006.

The trustees acknowledge their responsibilities for

- (a) ensuring that the charitable company keeps accounting records that comply with Sections 386 and 387 of the Companies Act 2006 and
- (b) preparing financial statements which give a true and fair view of the state of affairs of the charitable company as at the end of each financial year and of its surplus or deficit for each financial year in accordance with the requirements of Sections 394 and 395 and which otherwise comply with the requirements of the Companies Act 2006 relating to financial statements, so far as applicable to the charitable company.

These financial statements have been prepared in accordance with the provisions applicable to charitable companies subject to the small companies' regime.

10 Feb 2024

The financial statements were approved by the Board of Trustees and authorized for issue on .....  
and were signed on its behalf by:

Philip Hobson, Chair of the Trustees

*Philip Alan Hobson*

.....

The notes form part of these financial statements

**NOTES TO THE FINANCIAL STATEMENTS**  
**for the Year Ended 30 JUNE 2023**

**1. ACCOUNTING POLICIES**

**Basis of preparing the financial statements**

The financial statements have been prepared under the historical cost convention with items recognised at cost or transaction value unless otherwise stated in the relevant note(s) to these financial statements. The financial statements have been prepared in accordance with Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their financial statements in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019) and the Companies Act 2006.

The charity meets the definition of a public benefit entity under FRS102.

The presentation currency of the financial statements is in Pounds Sterling (£), which is the functional currency of the charity.

**Company Status**

The charity is a company limited by guarantee. The members of the charity are the trustees named on page 10. In the event of the charity being wound up, the liability in respect of the guarantee is limited to £10 per member of the charity.

**Income recognition**

Grant income is accounted for in the period in which it is to be used.

Government grants are recognised when it is reasonable to expect that the grants will be received and that all related conditions will be met, usually on submission of a valid claim for payment.

All other income is included in the Statement of Financial Activities when the charity is legally entitled to the income and the amount can be quantified with reasonable accuracy. For legacies, entitlement is the earlier of the charity being notified of an impending distribution or the legacy being received.

Gifts in kind donated for distribution are included at valuation and recognised as income when they are distributed to the projects. Gifts donated for resale are included as income when they are sold. Donated facilities are included at the value to the charity where this can be quantified and a third party is bearing the cost. No amounts are included in the accounts for services donated by volunteers.

Investment income is included when receivable.

**Expenditure recognition**

All expenditure is accounted for on an accruals basis and has been classified under headings that aggregate all costs related to the category.

Costs of generating funds comprise the costs associated with attracting voluntary income; mainly in relation to fundraising events.

Charitable expenditure comprises those costs incurred by the charity in the delivery of its activities and services for its beneficiaries. It includes both costs that can be allocated directly to such activities and those costs of an indirect nature necessary to support them.

NOTES TO THE FINANCIAL STATEMENTS (continued)  
for the Year Ended 30 JUNE 2023

Governance costs include those costs associated with meeting the constitutional and statutory requirements of the charity and include the audit fees and costs linked to the strategic management of the charity.

All costs are allocated between the expenditure categories of the Statement of Financial Activities on a basis designed to reflect the use of the resource. Costs relating to a particular activity are allocated directly, others are apportioned on an appropriate basis e.g. floor areas, per capita or estimated usage as set out in Note 2.

### **Tangible fixed assets**

Tangible fixed assets are stated at cost less accumulated depreciation. Depreciation is charged on the straight-line basis over the expected useful economic lives of the assets at the following annual rates:

Equipment	-	over 5 years
Motor vehicles	-	over 5 years

The carrying values of tangible fixed assets are reviewed for impairment in periods if events or changes in circumstances indicate the carrying value may not be recoverable.

### **Taxation**

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

### **Fund accounting**

Unrestricted funds are available for use at the discretion of the trustees in furtherance of the general objectives of the charity and which have not been designated for other purposes.

Restricted funds are funds which are to be used in accordance with specific restrictions imposed by donors or which have been raised by the charity for particular purposes. The cost of raising and administering such funds are charged against the specific fund. This includes grant funds which are given for specific purposes.

### **Pension costs and other post-retirement benefits**

The charitable company operates a defined contribution pension scheme. Contributions payable to the charitable company's pension scheme are charged to the Statement of Financial Activities in the period to which they relate.

## **2. INVESTMENT INCOME**

	Unrestricted funds	Restricted funds	2023 Total funds	2022 Total Funds
	£	£	£	£
Interest received	321	0	321	39

NOTES TO THE FINANCIAL STATEMENTS (continued)  
for the Year Ended 30 JUNE 2023

**3. INCOME FROM CHARITABLE ACTIVITIES**

		2023	2022
	Activity	£	£
Project income	Charitable activities	0	56,246
Counselling income	Charitable activities	84,803	84,081
Membership	Charitable activities	312	125
Other income	Charitable activities	16,005	510
Grants	Charitable activities	317,879	428,958
Rent and room hire	Charitable activities	31,337	40,953
		<u>450,336</u>	<u>610,873</u>

**4. CHARITABLE ACTIVITIES COSTS**

	2023	2022
	£	£
<b>Costs directly related to activities</b>		
Staff costs	275,084	298,825
Project expenses	56,847	163,407
General office	1,019	4,687
Advertising		
Website and computer costs	2,856	4,385
Training	343	101
Refreshment and catering	494	86
Bad debts	310	2,122
Sundry expenses	33	3,261
Volunteer expenses	0	3,316
Motor expenses	49	340
Governance costs: independent examiner's fees	2,250	2,250
	<u>339,285</u>	<u>482,780</u>
<b>Support costs allocated to activities</b>		
Premises	83,364	72,467
Communications	3,890	2,634
Depreciation	4,091	1,528
	<u>91,345</u>	<u>76,629</u>
<b>Total expenditure</b>	<u>430,630</u>	<u>559,409</u>
Total expenditure includes Independent examiner's fees	<u>2,250</u>	<u>2,250</u>

NOTES TO THE FINANCIAL STATEMENTS (continued)  
for the Year Ended 30 JUNE 2023

**5. NET INCOME/(EXPENDITURE)**

Net income/(expenditure) is stated after charging/(crediting):

	2023	2022
	£	£
Depreciation – owned assets	<u>4,091</u>	<u>1,528</u>

**6. TRUSTEES' REMUNERATION AND BENEFITS**

There were no trustees' remuneration or other benefits for the year ended 30 June 2023 nor for the year ended 30 June 2022.

None of the trustees received any remuneration from the charity during the year (2022 - nil).

**Trustees' expenses**

There were no trustees' expenses paid for the year ended 30 June 2023 nor for the year ended 30 June 2022.

**7. STAFF COSTS**

	2023	2022
	£	£
Wages and salaries	246,089	266,187
Social security costs	18,781	21,295
Other pension costs	<u>10,214</u>	<u>11,343</u>
	<u>275,084</u>	<u>298,825</u>

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

	2023	2022
Direct services	7	8
Management and administration	3	3
	<u>10</u>	<u>11</u>

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

NOTES TO THE FINANCIAL STATEMENTS (continued)  
for the Year Ended 30 JUNE 2023

**8. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES**

	Unrestricted funds £	Restricted funds £	Total funds £
<b>INCOME AND ENDOWMENTS FROM</b>			
Donations and legacies	2,482		2,482
Charitable activities	178,940	431,933	610,873
Investment income	39		39
Total	<u>181,461</u>	<u>431,933</u>	<u>613,394</u>
<b>EXPENDITURE ON</b>			
Charitable activities	50,638	508,771	559,409
<b>NET INCOME/(EXPENDITURE)</b>	<u>130,823</u>	<u>(76,838)</u>	<u>53,985</u>
<b>RECONCILIATIONS OF FUNDS</b>			
Total funds brought forward	68,533	169,030	237,563
<b>TOTAL FUNDS CARRIED FORWARD</b>	<u>199,356</u>	<u>92,192</u>	<u>291,548</u>

**9. TANGIBLE FIXED ASSETS**

	Equipment £	Motor Vehicles £	Total £
<b>COST</b>			
At 1 July 2022	9,693	18,637	28,330
Additions	-	-	-
At 30 June 2023	<u>9,693</u>	<u>18,637</u>	<u>28,330</u>
<b>DEPRECIATION</b>			
At 1 July 2022	9,329	932	10,261
Charge for the year	364	3,727	4,091
At 30 June 2023	<u>9,693</u>	<u>4,659</u>	<u>14,352</u>
<b>NET BOOK VALUE</b>			
At 30 June 2023	<u>-</u>	<u>13,978</u>	<u>13,978</u>
At 30 June 2022	<u>364</u>	<u>17,705</u>	<u>18,069</u>

NOTES TO THE FINANCIAL STATEMENTS (continued)  
for the Year Ended 30 JUNE 2023

10. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR	2023	2022
	£	£
Trade debtors	24,594	622
Other debtors	100	100
VAT	49,656	7,770
Prepayments and accrued income	4,347	5,843
	<u>78,697</u>	<u>14,335</u>

11. CREDITORS: AMOUNT FALLING DUE WITHIN ONE YEAR

	2023	2022
	£	£
Trade creditors	27,761	34,301
Accruals	77,937	98,743
	<u>105,698</u>	<u>133,044</u>

12. ANALYSIS OF NET ASSETS BETWEEN FUNDS

	Unrestricted funds	Restricted funds	2023 Total funds	2022 Total funds
	£	£	£	£
Fixed assets	-	13,978	13,978	18,069
Current assets	251,204	155,331	406,535	406,523
Current liabilities	(27,761)	(77,937)	(105,698)	(133,044)
	<u>223,443</u>	<u>91,372</u>	<u>314,815</u>	<u>291,548</u>

NOTES TO THE FINANCIAL STATEMENTS (continued)  
for the Year Ended 30 JUNE 2023

**13. MOVEMENT IN FUNDS**

	At 1.7.22 £	Net movement in funds £	At 30.6.23 £
<b>Unrestricted funds</b>			
General fund	199,356	24,087	223,443
<b>Restricted funds</b>			
Restricted funds	92,192	(820)	91,372
<b>TOTAL FUNDS</b>	<u>291,548</u>	<u>53,985</u>	<u>314,815</u>

**Comparatives for movement in funds**

	At 1.7.21 £	Net movement in funds £	At 30.6.22 £
<b>Unrestricted funds</b>			
General fund	68,533	130,823	199,356
<b>Restricted funds</b>			
Restricted funds	169,030	(76,838)	92,192
<b>TOTAL FUNDS</b>	<u>237,563</u>	<u>53,985</u>	<u>291,548</u>

NOTES TO THE FINANCIAL STATEMENTS (continued)  
for the Year Ended 30 JUNE 2023

**14. RELATED PARTY DISCLOSURES**

There were no related party transactions for the year ended 30 June 2023 (2022 - none).

**DETAILED STATEMENT OF FINANCIAL ACTIVITIES**  
**for the Year Ended 30 JUNE 2023**

	2023	2022
	£	£
<b>INCOME AND ENDOWMENTS</b>		
Donations and gift aid	3,240	2,482
<b>Investment income</b>		
Interest	321	39
<b>Charitable activities</b>		
Project income	0	56,246
Counselling income	84,803	84,081
Membership fees	312	125
Other income	16,005	510
Grants	317,879	428,958
Rent and room hire	31,337	40,953
	<u>450,336</u>	<u>610,873</u>
<b>Total incoming resources</b>	453,897	613,394
<b>EXPENDITURE</b>		
Staff salaries	246,089	266,187
Employer NI	18,781	21,295
Pensions	10,214	11,343
Insurance	9,903	9,647
Light and heat	21,502	28,646
Telephone and internet	3,890	2,634
Printing	1,019	829
Sundry	33	3,261
Project expenses	56,847	163,407
Training	343	101
Refreshments	494	86
Building service charges/maintenance	41,897	33,446
Public relations	-	-
Website	2,856	4,385
Accountancy	2,250	2,250
Bad debts	310	2,122
Equipment leasing	5,884	3,243
Computer	-	615
Motor expenses	49	340
Depreciation	4,091	1,528
Volunteer expenses	-	3,316
	<u>430,630</u>	<u>559,409</u>
<b>Total resources expended</b>	430,630	559,409
<b>Net income/(expenditure)</b>	<u><u>23,267</u></u>	<u><u>53,985</u></u>

This page does not form part of the statutory financial statements