

Independent Examiner's Report to the Trustees of Sprowston Youth Engagement Project Charity For the year ended 31 March 2025

Registered Charity No: 1197675

Income in the Year: £211,487.23

Expenditure in the Year: £217,127.75

Reserves as at 31 March 2025: £71,563.35

1. Respective responsibilities of Trustees and Independent Examiner.

The Charity's Trustees are responsible for the preparation of the accounts in accordance with the requirements of the Charities Act 2011. The Trustees require an independent examination.

As the Independent Examiner it is my responsibility to:

- a) examine the accounts under section 145 of the Charities Act 2011.
- b) follow all the applicable Directions given by the Charity Commission under section 145 (5)(b) of the Act and state whether particular matters have come to my attention.

2. Report for the year ended 31 March 2025.

The Charity Commission's records show that the Charity was registered as a Charitable Incorporated Organisation (CIO) on 26 January 2022. CIOs are available for charities or charitable groups that wish to be incorporated and can be selected instead of registering as a charity. CIOs have been designed specifically for charitable groups, allowing them to register just once with the Charity Commission as an incorporated form of charity which is not a company. This removes the need to register with and report to Companies House.

One of the benefits of becoming a CIO is to secure a reduced administrative burden. The CIO also has its own legal identity and so can enter into contracts in its own right rather than in the name of individual trustees. Trustees will also have limited liability although they are still responsible for managing the organisation.

The Charity Commission's registration displays the aims and activities of the Charity as follows: *'to act as a resource for young people up to the age of 25 years living in Sprowston and the surrounding area by providing advice and assistance and organising programmes of physical, 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 and to build their self-esteem;*

b) Advancing Education;

c) 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'.

The Charity has a Scribe accounting system in place with detailed breakdown of receipts and payments recorded within the system. A Summary document recording the Receipts and Payments in the year of account has been constructed and presented to the Independent Examiner. The Independent Examiner attended the Old Catton Parish Council's offices on 3 July 2025, when the End of Year Accounts and a range of transactions in the year of account were examined.

The following observations are made **(heavy type where action required)**:

a) The Charity's Accounts for the year ending 31 March 2025 have been prepared on a Receipts and Payments basis. Accordingly any Creditors (debts owed by the Charity to any parties) or Debtors (sums owed to the Charity) as at 31 March 2025 are not included with the Receipts and Payments End of Year Accounts, which have yet to be approved by the Trustees.

b) The Treasurer/Secretary confirmed that she will be submitting the Trustees' Annual Report and Final Accounts to the Charity Commission following approval by Trustees.

c) The Charity has a Business Plan (2021-24) in place which details the Charity's overall vision and objectives, a statement of intent, strategic planning/key projects, a listing of specific actions with measurable outcomes and areas of active involvement. The Treasurer/Secretary explained that the updating of the Plan is to be completed alongside the next Lottery funding application.

d) Charity holds a Community (Current) Account at the Barclays Bank which stood at £71,563.35 at 31 March 2025 and which agrees with the Statement of Accounts balance as at 31 March 2025.

e) The Independent Examiner has examined the Statement of Accounts for the year 2024/25, which can be summarised in simplified form as follows:

Accounts Balance b/f as at 1 April 2024: £77,203.87 (confirmed with End of Year Accounts and Bank Reconciliation at that date)

Add Income in year 2024/25: £211,487.23 (confirmed with Transactions List)

Deduct Expenditure in year 2024/25: £217,127.75 (confirmed with Transactions List)

Accounts balance c/f at 31 March 2025: £71,563.35 (confirmed with Bank Statement at that date).

f) At the time of the Audit, the Scribe accounts had erroneously listed an amount of £2,875.08 as 'VAT Recoverable'. This issue was corrected by the Scribe Accounting team during the Audit. As the Charity is not registered with HMRC for VAT purposes, any VAT paid by the Charity is not recoverable from HMRC.

g) The Treasurer/Secretary advised the Independent Examiner that she had previously made enquiries regarding possible registration with HMRC for VAT purposes but had determined not to proceed as there were limited advantages to be gained for the Charity.

h) The recorded Overall Income of £211,487.23 in the 2024/25 year of account consisted of £110,985.22 from the National Lottery Reaching Communities Programme; £34,446.62 from the Community Outreach Project, Grants of £19,600 from the Lottery Community Fund Project, £1,776.90 from the Urban Adventure

Garden Project and £5,902.24 from the Community Ambassador Project. Significant income was received from the Pride in Place (£15,138.95), the Football Team Project (£11,854.30), the Teen Café Projects (£3,500 from Old Catton and £5,000 from Sprowston), the Bike Project (£1,859) and the LGBTQ Project (Norfolk) (£1,424).

i) Expenditure of £217,127.75 in the 2024/25 year of account was recorded as the National Lottery Reaching Communities Programme (£120,621.12), Community Outreach Project (£29,632.54), Pride In Place (£16,859.30), the Teen Café Projects (Old Catton £8,184.19 and Sprowston £15,155.08), Urban Adventure Garden Project (£7,954.40), 1-1 Work Project (£6,518.46), Community Ambassador Project (£4,501.51), Lottery Community Frund Project (£4,005), Social Action Youth Connectors (£1,738.10), Bike Project (£812.32), LGBTQ Project (Norfolk) (£727.97), Football Team Project (£392.77) and Garden Project £24.99).

j) The Reserves balance at the year-end 31 March 2025 amounted to £71,563.35 and reflected the accounting deficit of £5,640.52 (from the balance of £77,203.87 at the end of the 2023/24 year of account).

k) The Charity is registered with the Information Commissioner's Office (ICO) as a Fee Payer/Data Controller for Local Charity purposes (Registration ZB567523).

l) The Treasurer/Secretary has registered the Charity with HMRC for PAYE purposes and is using the Basic PAYE toolkit. Appropriate documentation is retained by the Treasurer/Secretary to evidence the payments made by the Charity and was made available to the Examiner.

m) With regard to the legislation relating to workplace pensions, the Charity submitted a declaration of compliance under the Pensions Act 2008 to the Pensions Regulator on 11 May 2023. (The re-declaration of compliance confirms to the Pensions Regulator that the Charity complies with its duties as an employer and has to be completed every three years).

n) The Charity maintains an Asset Register listing equipment and machinery under the ownership of the Charity. The Asset Register describes each asset held, its location and the Initial (Purchase) Value and Insured Value. The details relating to the date of acquisition, model/serial number and manufacturer's name (where relevant) have yet to be displayed in the Register. As at 31 March 2025 the Register recorded Assets of £16,187.20 at Initial Value, an increase of £6,140.70 from the value of £10,046.50 at the end of the previous year and reflects the addition of 7 Notebooks/Laptops (£3,840.70) and the Citroen Berlingo Van (£2,300) in the year of account.

o) The Insurance Policy for the period 13 November 2024 to 12 November 2025 was presented to the Independent Examiner. The Policy is with Markel (UK) Insurance Company Ltd. at a cost of £1,173.74 and includes cover for Employer's Liability £10m., Public Liability £10m., Buildings £4,183; Contents (including computer equipment) £12,960 and Portable Equipment £7,353.

p) The Charity's insurance policy presented to the Examiner displayed cover of £25,000 for Fidelity (Fraud and Dishonesty) which is significantly below the sums routinely held at bank by the Charity. Fidelity Guarantee Insurance normally covers the maximum amount of bank/cash sums held by a Charity at any one time. The Treasurer/Secretary agreed to ensure that an increased insurance cover is brought into effect. The Charity Commission stresses that Fidelity insurance cover does not imply any mistrust of Employees, Volunteers or Trustees but reflects a professional duty to protect the Charity's resources and reputation.

q) The light vehicle insurance cover for the year ending 23 May 2025 was also presented to the Examiner. The cover was provided by NFU Mutual Insurance at a cost of £464.11. The Treasurer/Secretary confirmed to the Examiner that the policy had been renewed from 23 May 2025 with NFU Mutual.

r) The Treasurer/Secretary has constructed a Risk Assessment document which identifies the risks faced by the Charity, the mitigating actions in place to address the risks and the person(s) responsible to ensure risks are minimised/action undertaken. The Risk Assessment is due to be presented to Trustees for approval and adoption.

s) The Council's financial administration is undertaken by the Treasurer/Secretary to a high standard through the use of the Scribe accounting system. End of Year financial statements (Receipts and Payments Account) have been prepared by the Treasurer/Secretary. The Scribe Accounting system displays the date of payment, the method of payment, the payee (or person/organisation making payment to the Charity in the case of sums received) and the category/sub-category concerned. The Scribe accounting system secures the necessary financial control over transactions and provides clear evidence of each payment and receipt.

t) The Independent Examiner undertook a sample check of the entries in the Scribe Payments Lists for each month of the year of account and confirmed the transactions with the Bank Statements. Individual invoices/vouchers supporting the payments made were examined. Invoices/vouchers were confirmed as held for each item of expenditure examined with an appropriate audit trail in place.

u) The Annual Return and Accounts for the previous year ended 31 March 2024 are recorded by the Charity Commission as having been received on 31 July 2024, within the time limit that applies.

v) I would like to record my appreciation to the Treasurer/Secretary for her assistance during the course of this Examination and for the careful presentation of the Charity's documents for the review.

3. Basis of independent examiner's report.

My examination was carried out in accordance with the applicable Directions given by the Charity Commission.

An examination includes a review of the accounting records kept by the Charity and a comparison of the accounts presented with those records. It also includes consideration of any unusual items or disclosures in the accounts and seeking explanations from the Treasurer/Secretary to the Charity and Trustees concerning any such matters. The procedures undertaken do not provide all the evidence that would be required in an audit and consequently no opinion is given as to whether the accounts present a 'true and fair view' and the report is limited to those matters set out in the statement below.

4. Independent Examiner's statement.

In connection with my examination:

a) I confirm that no material matters have come to my attention which gives me cause to believe that in any material respect the accounting records were not kept in accordance with Section 130 of the Charities Act 2011 or the accounts did not accord with the accounting records or comply with the applicable requirements concerning the form and content of accounts.

- b) 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 (other than those matters already listed at item 2 above) in order to enable a proper understanding of the accounts to be reached.

Trevor Brown

Trevor Brown

Chartered Institute of Public Finance and Accountancy

15 July 2025