

Charity registration number: 1158703

Uprising Youth and Community CIO

Annual Report and Financial Statements

for the Year Ended 31 March 2023

Beresfords
Chartered Certified Accountants
1-2 Rhodium Point
Spindle Close
Hawkinge
Folkestone
Kent
CT18 7TQ

Uprising Youth and Community CIO

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Uprising Youth and Community CIO

Reference and Administrative Details

Trustees	Ms H Cripps, Chair
	Mr N R Granger
	Ms K Carolan
	Ms J Ventress
Charity Registration Number	1158703
Principal Office	Berwick House
	8 Elwick Road
	Ashford
	Kent
Independent Examiner	TN23 1PF
	Beresfords
	Chartered Certified Accountants
	1-2 Rhodium Point
	Spindle Close
	Hawkinge
	Folkestone
	Kent
	CT18 7TQ

Uprising Youth and Community CIO

Trustees' Report

The trustees present the annual report together with the financial statements of the charity for the year ended 31 March 2023.

Objectives and activities

Objects and aims

For the benefit of the residents of the borough of Ashford (Kent), the surrounding area and in such other parts of the United Kingdom in accordance with the spiritual vision and Christian principles of the Baptist Union of Great Britain in the following ways:

- (a) To advance in life and relieve the needs of young people through:
- (b) The promotion of recreational and leisure time activities provided in the interest of social welfare, designed to improve their conditions of life.

Objectives, strategies and activities

Uprising seeks to inspire hope in local young people and families. We engage, build, invest in, and commit to local communities in Ashford. The charity's work consists of several different projects.

Uprising has continued to deliver its core projects that all seek to meet its core aim of 'Inspiring hope and bringing community transformation'. We have seen growth in charity, not only in our projects but also in the number of young people and families that we have connected with helping us to further consolidate our work.

1. **Aspire.** A 32-week course for young people aged between 14 and 16 years, who are struggling to engage with mainstream education. These young people attend 3-days a week and work towards Functional Skills Maths and English and take part in voluntary work on our projects. This continues to be the biggest project within Uprising, and we have seen demand grow for the project grow. Towards the end of the year we were asked by the local schools to develop a new stream of Aspire that would support young people in school years 7,8 and 9 and Aspire@2 was piloted. This proved successful and is now part of Uprisings offer.

2. **Hang10.** Detached street work project across the town that works in two different ways: Street Work and Sport Sessions. Since COVID the project has been re-established and is now divided into two areas: Hang10 'Park It' – Free sports activities in local parks Hang10 'Walk It' – detached street work. It has been great to get back to this as this is the heart of Uprising and where all of projects have developed from. During the year we engaged and worked with over 650 young people.

3. **Community Action Teams.** We continue to deliver a programme of maintenance works for the local council. Through this maintenance we build relationships with residents, and the project continues to be a work placement for the Aspire young people. Throughout the year we started to offer our service wider and took on Adhoc work outside of our usual scheme of works. This has proved successful, and we are now operating the project 5 days a week instead of 2.

4. **The Metanoia Project: Mind, Heart, Action.** Anti-knife crime project that seeks to teach young people, parents and professionals on the real-life repercussions that carrying a knife can have. The project continued to deliver high quality work in the first half of the year but had to be paused in the second half of the to protect the safety of the team.

As an organisation it has been great to move fully out of the restrictions of COVID and get back to pre-covid levels of delivery. We are looking forward to the next year.

Public benefit

The trustees confirm that they have complied with the requirements of section 17 of the Charities Act 2011 to have due regard to the public benefit guidance published by the Charity Commission for England and Wales.

Uprising Youth and Community CIO

Trustees' Report (continued)

Financial review

Policy on reserves

The trustees have agreed to aim for keeping 3 months of expenditure (up to £15,000) in reserve in a separate bank account.

Going concern

After making appropriate enquiries, the trustees have a reasonable expectation that the charity has adequate resources to continue in operational existence for the foreseeable future. For this reason, they continue to adopt the going concern basis in preparing the financial statements.

Structure, governance and management

Nature of governing document

The charity is controlled by its governing document and constitutes a charitable incorporated organisation (CIO) as defined by the Charities Commission.

Recruitment and appointment of trustees

New trustees may be appointed by a resolution of the trustees, passed by a majority of the trustees and such a resolution shall be recorded in the minutes and signed by the new trustee and by the chairperson of the meeting and such records shall be conclusive evidence of their appointment.

Major risks and management of those risks

Policy and procedure documentation is in place to cover organisational structure and decision making processes. These policies are updated and added to as soon as a need is recognised. Risk management is constantly reviewed and written documentation is in place.

The annual report was approved by the trustees of the charity on 6/2/24 and signed on its behalf by:


Ms H Cripps
Trustee

Uprising Youth and Community CIO

Statement of Trustees' Responsibilities

The trustees are responsible for preparing the trustees' report and the financial statements in accordance with the United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice) and applicable law and regulations.

The law applicable to charities 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 charity and of the incoming resources and application of resources of the charity 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 the Charities SORP;
- make judgements and estimates that are reasonable and prudent;
- state whether applicable 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 charity will continue in business.

The trustees are responsible for keeping proper accounting records that 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 Charities (Accounts and Reports) Regulations 2008, and the provisions of the constitution. The trustees 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 are responsible for the maintenance and integrity of the corporate and financial information included on the charitable company's website. Legislation governing the preparation and dissemination of financial statements may differ from legislation in other jurisdictions.

Approved by the trustees of the charity on 6/2/24 and signed on its behalf by:



Ms H Cripps
Trustee

Uprising Youth and Community CIO

Independent Examiner's Report to the trustees of Uprising Youth and Community CIO

I report to the trustees on my examination of the accounts of Uprising Youth and Community CIO for the year ended 31 March 2023.

Responsibilities and basis of report

As the charity trustees of Uprising Youth and Community CIO you are responsible for the preparation of the accounts in accordance with the requirements of the Charities Act 2011 ('the Act').

I report in respect of my examination of the Uprising Youth and Community CIO's accounts 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 connection with the examination giving me cause to believe that in any material respect:

1. accounting records were not kept in respect of Uprising Youth and Community CIO as required by section 130 of the Act; or
2. the accounts do not accord with those records; or
3. the accounts do not comply with the accounting 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.



Daniel Payne FCCA
Beresfords
Chartered Certified Accountants
1-2 Rhodium Point
Spindle Close
Hawkinge
Folkestone
Kent
CT18 7TQ

Date: 09/02/24

Uprising Youth and Community CIO

Statement of Financial Activities for the Year Ended 31 March 2023

	Note	Unrestricted funds £	Restricted funds £	Total 2023 £
Income and Endowments from:				
Donations and legacies	2	41,501	167,772	209,273
Investment income	3	44	-	44
Other income		735	-	735
Total income		<u>42,280</u>	<u>167,772</u>	<u>210,052</u>
Expenditure on:				
Charitable activities	4	(49,359)	(147,097)	(196,456)
Other expenditure	5	(6,725)	-	(6,725)
Total expenditure		<u>(56,084)</u>	<u>(147,097)</u>	<u>(203,181)</u>
Net (expenditure)/income		<u>(13,804)</u>	<u>20,675</u>	<u>6,871</u>
Net movement in funds		(13,804)	20,675	6,871
Reconciliation of funds				
Total funds brought forward		62,592	-	62,592
Total funds carried forward	16	<u>48,788</u>	<u>20,675</u>	<u>69,463</u>
	Note	Unrestricted funds £	Restricted funds £	Total 2022 £
Income and Endowments from:				
Donations and legacies	2	174,307	20,000	194,307
Investment income	3	1	-	1
Total income		<u>174,308</u>	<u>20,000</u>	<u>194,308</u>
Expenditure on:				
Charitable activities	4	(138,056)	(20,000)	(158,056)
Other expenditure	5	(5,065)	-	(5,065)
Total expenditure		<u>(143,121)</u>	<u>(20,000)</u>	<u>(163,121)</u>
Net income		<u>31,187</u>	<u>-</u>	<u>31,187</u>
Net movement in funds		31,187	-	31,187
Reconciliation of funds				
Total funds brought forward		<u>31,406</u>	<u>-</u>	<u>31,406</u>
Total funds carried forward	16	<u>62,593</u>	<u>-</u>	<u>62,593</u>

All of the charity's activities derive from continuing operations during the above two periods.

The funds breakdown for 2022 is shown in note 16.

The notes on pages 8 to 16 form an integral part of these financial statements.

Uprising Youth and Community CIO

(Registration number: 1158703)
Balance Sheet as at 31 March 2023

	Note	2023 £	2022 £
Fixed assets			
Tangible assets	11	20,841	24,653
Current assets			
Debtors	12	2,139	-
Cash at bank and in hand		<u>53,898</u>	<u>52,045</u>
		56,037	52,045
Creditors: Amounts falling due within one year	13	<u>(5,197)</u>	<u>(7,739)</u>
Net current assets		<u>50,840</u>	<u>44,306</u>
Total assets less current liabilities		71,681	68,959
Creditors: Amounts falling due after more than one year	14	<u>(2,218)</u>	<u>(6,366)</u>
Net assets		<u>69,463</u>	<u>62,593</u>
Funds of the charity:			
Restricted income funds			
Restricted funds		20,675	
Unrestricted income funds			
Unrestricted funds		<u>48,788</u>	<u>62,593</u>
Total funds	16	<u>69,463</u>	<u>62,593</u>

The financial statements on pages 6 to 16 were approved by the trustees, and authorised for issue on 6/2/24 and signed on their behalf by:


.....
Ms H Cripps
Trustee

Uprising Youth and Community CIO

Notes to the Financial Statements for the Year Ended 31 March 2023

1 Accounting policies

Statement of compliance

The financial statements have been prepared in accordance with the second edition of the Charities Statement of Recommended Practice issued in October 2019, the Financial Reporting Standard applicable in the United Kingdom and Republic of Ireland (FRS 102) and the Charities Act 2011.

Basis of preparation

Uprising Youth and Community CIO meets the definition of a public benefit entity under FRS 102. The accounts (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 accounts.

Going concern

The trustees consider that there are no material uncertainties about the charity's ability to continue as a going concern.

Income and endowments

Voluntary income including donations, gifts, legacies and grants that provide core funding or are of a general nature is recognised when the charity has entitlement to the income, it is probable that the income will be received and the amount can be measured with sufficient reliability.

Donations and legacies

Donations and legacies are recognised on a receivable basis when receipt is probable and the amount can be reliably measured.

Grants receivable

Grants are recognised when the charity has an entitlement to the funds and any conditions linked to the grants have been met. Where performance conditions are attached to the grant and are yet to be met, the income is recognised as a liability and included on the balance sheet as deferred income to be released.

Investment income

Dividends are recognised once the dividend has been declared and notification has been received of the dividend due.

Expenditure

All expenditure is recognised once there is a legal or constructive obligation to that expenditure, it is probable settlement is required and the amount can be measured reliably. All costs are allocated to the applicable expenditure heading that aggregate similar costs to that category. Where costs cannot be directly attributed to particular headings they have been allocated on a basis consistent with the use of resources, with central staff costs allocated on the basis of time spent, and depreciation charges allocated on the portion of the asset's use. Other support costs are allocated based on the spread of staff costs.

Charitable activities

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.

Uprising Youth and Community CIO

Notes to the Financial Statements for the Year Ended 31 March 2023 (continued)

Support costs

Support costs include central functions and have been allocated to activity cost categories on a basis consistent with the use of resources, for example, allocating property costs by floor areas, or per capita, staff costs by the time spent and other costs by their usage.

Governance costs

These include the costs attributable to the charity's compliance with constitutional and statutory requirements, including audit, strategic management and trustees meetings and reimbursed expenses.

Government grants

Government grants are recognised based on the accrual model and are measured at the fair value of the asset received or receivable. Grants are classified as relating either to revenue or to assets. Grants relating to revenue are recognised in income over the period in which the related costs are recognised. Grants relating to assets are recognised over the expected useful life of the asset. Where part of a grant relating to an asset is deferred, it is recognised as deferred income.

Taxation

The charity is considered to pass the tests set out in Paragraph 1 Schedule 6 of the Finance Act 2010 and therefore it meets the definition of a charitable company for UK corporation tax purposes. Accordingly, the charity is potentially exempt from taxation in respect of income or capital gains received within categories covered by Chapter 3 Part 11 of the Corporation Tax Act 2010 or Section 256 of the Taxation of Chargeable Gains Act 1992, to the extent that such income or gains are applied exclusively to charitable purposes.

Tangible fixed assets

Individual fixed assets costing £100.00 or more are initially recorded at cost.

Depreciation and amortisation

Depreciation is provided on tangible fixed assets so as to write off the cost or valuation, less any estimated residual value, over their expected useful economic life as follows:

Asset class	Depreciation method and rate
Motor vehicles	25% on reducing balance
Computer equipment	25% on reducing balance

Trade debtors

Trade debtors are amounts due from customers for merchandise sold or services performed in the ordinary course of business.

Trade debtors are recognised initially at the transaction price. They are subsequently measured at amortised cost using the effective interest method, less provision for impairment. A provision for the impairment of trade debtors is established when there is objective evidence that the charity will not be able to collect all amounts due according to the original terms of the receivables.

Cash and cash equivalents

Cash and cash equivalents comprise cash on hand and call deposits, and other short-term highly liquid investments that are readily convertible to a known amount of cash and are subject to an insignificant risk of change in value.

Uprising Youth and Community CIO

Notes to the Financial Statements for the Year Ended 31 March 2023 (continued)

Fund structure

Unrestricted income funds are general funds that are available for use at the trustees discretion in furtherance of the objectives of the charity.

Restricted income funds are those donated for use in a particular area or for specific purposes, the use of which is restricted to that area or purpose.

Pensions and other post retirement obligations

The charity operates a defined contribution pension scheme which is a pension plan under which fixed contributions are paid into a pension fund and the charity has no legal or constructive obligation to pay further contributions even if the fund does not hold sufficient assets to pay all employees the benefits relating to employee service in the current and prior periods.

Contributions to defined contribution plans are recognised in the Statement of Financial Activities when they are due. If contribution payments exceed the contribution due for service, the excess is recognised as a prepayment.

Financial instruments

Classification

Financial assets and financial liabilities are recognised when the charity becomes a party to the contractual provisions of the instrument.

Financial liabilities and equity instruments are classified according to the substance of the contractual arrangements entered into. An equity instrument is any contract that evidences a residual interest in the assets of the charity after deducting all of its liabilities.

Recognition and measurement

All financial assets and liabilities are initially measured at transaction price (including transaction costs), except for those financial assets classified as at fair value through profit or loss, which are initially measured at fair value (which is normally the transaction price excluding transaction costs), unless the arrangement constitutes a financing transaction. If an arrangement constitutes a financing transaction, the financial asset or financial liability is measured at the present value of the future payments discounted at a market rate of interest for a similar debt instrument.

Financial assets and liabilities are only offset in the statement of financial position when, and only when there exists a legally enforceable right to set off the recognised amounts and the charity intends either to settle on a net basis, or to realise the asset and settle the liability simultaneously.

Financial assets are derecognised when and only when a) the contractual rights to the cash flows from the financial asset expire or are settled, b) the charity transfers to another party substantially all of the risks and rewards of ownership of the financial asset, or c) the charity, despite having retained some, but not all, significant risks and rewards of ownership, has transferred control of the asset to another party.

Financial liabilities are derecognised only when the obligation specified in the contract is discharged, cancelled or expires.

Uprising Youth and Community CIO

Notes to the Financial Statements for the Year Ended 31 March 2023 (continued)

2 Income from donations and legacies

	Unrestricted funds General £	Restricted funds £	Total 2023 £	Total 2022 £
Donations and legacies;				
Gift aid reclaimed	1,355	-	1,355	-
Donations	3,058	-	3,058	2,000
Grants, including capital grants;				
Government grants	-	39,274	39,274	-
Grants	37,088	128,498	165,586	192,307
	<u>41,501</u>	<u>167,772</u>	<u>209,273</u>	<u>194,307</u>

3 Investment income

	Unrestricted funds General £	Total 2023 £	Total 2022 £
Interest receivable and similar income;			
Interest receivable on bank deposits	44	44	1
	<u>44</u>	<u>44</u>	<u>1</u>

Uprising Youth and Community CIO

Notes to the Financial Statements for the Year Ended 31 March 2023 (continued)

4 Expenditure on charitable activities

	Note	Unrestricted funds General £	Restricted funds £	Total 2023 £	Total 2022 £
Allocated support costs		4,670	-	4,670	2,649
Staff costs		-	118,773	118,773	115,364
Project costs		-	2,377	2,377	3,042
Session worker		-	24,226	24,226	4,032
Repairs and equipment costs		5,746	1,721	7,467	8,516
Rent and rates		9,691	-	9,691	6,984
Insurance		2,018	-	2,018	1,731
Telephone		1,519	-	1,519	1,458
Computer and software costs		2,288	-	2,288	3,217
Printing, postage and stationery		583	-	583	-
Sundry expenses		775	-	775	166
Motor expenses		16,179	-	16,179	8,324
Travel and entertainment		4,299	-	4,299	1,090
Trips		733	-	733	845
Advertising		300	-	300	80
Governance costs	6	558	-	558	558
		<u>49,359</u>	<u>147,097</u>	<u>196,456</u>	<u>158,056</u>

5 Other expenditure

	Note	Unrestricted funds General £	Total 2023 £	Total 2022 £
Depreciation, amortisation and other similar costs		6,725	6,725	5,065
		<u>6,725</u>	<u>6,725</u>	<u>5,065</u>

Uprising Youth and Community CIO

Notes to the Financial Statements for the Year Ended 31 March 2023 (continued)

6 Analysis of governance and support costs

Governance costs

	Unrestricted funds General £	Total 2023 £	Total 2022 £
Independent examiner fees			
Examination of the financial statements	558	558	558
	558	558	558

7 Trustees remuneration and expenses

No trustees, nor any persons connected with them, have received any remuneration from the charity during the year.

8 Staff costs

The aggregate payroll costs were as follows:

	2023 £	2022 £
Staff costs during the year were:		
Wages and salaries	111,309	107,395
Social security costs	4,918	4,954
Pension costs	2,546	3,015
	118,773	115,364

No employee received emoluments of more than £60,000 during the year

9 Independent examiner's remuneration

	2023 £	2022 £
Examination of the financial statements	558	558

10 Taxation

The charity is a registered charity and is therefore exempt from taxation.

Uprising Youth and Community CIO

Notes to the Financial Statements for the Year Ended 31 March 2023 (continued)

11 Tangible fixed assets

	Motor vehicles £	Computer equipment £	Total £
Cost			
At 1 April 2022	36,983	4,354	41,337
Additions	<u>-</u>	<u>2,912</u>	<u>2,912</u>
At 31 March 2023	<u>36,983</u>	<u>7,266</u>	<u>44,249</u>
Depreciation			
At 1 April 2022	13,738	2,946	16,684
Charge for the year	<u>5,811</u>	<u>913</u>	<u>6,724</u>
At 31 March 2023	<u>19,549</u>	<u>3,859</u>	<u>23,408</u>
Net book value			
At 31 March 2023	<u>17,434</u>	<u>3,407</u>	<u>20,841</u>
At 31 March 2022	<u>23,245</u>	<u>1,408</u>	<u>24,653</u>

12 Debtors

	2023 £
Other debtors	<u>2,139</u>

13 Creditors: amounts falling due within one year

	2023 £	2022 £
Hire purchase and finance leases	4,148	3,791
Other taxation and social security	-	2,885
Other creditors	1,049	505
Accruals	<u>-</u>	<u>558</u>
	<u>5,197</u>	<u>7,739</u>

14 Creditors: amounts falling due after one year

	2023 £	2022 £
Hire purchase and finance leases	<u>2,218</u>	<u>6,366</u>

Uprising Youth and Community CIO

Notes to the Financial Statements for the Year Ended 31 March 2023 (continued)

15 Pension and other schemes

Defined contribution pension scheme

The charity operates a defined contribution pension scheme. The pension cost charge for the year represents contributions payable by the charity to the scheme and amounted to £Nil (2022 - £3,015).

16 Funds

	Balance at 1 April 2022 £	Incoming resources £	Resources expended £	Balance at 31 March 2023 £
Unrestricted funds				
General	62,592	42,280	(56,084)	48,788
Restricted funds	<u>-</u>	<u>167,772</u>	<u>(147,097)</u>	<u>20,675</u>
Total funds	<u>62,592</u>	<u>210,052</u>	<u>(203,181)</u>	<u>69,463</u>
	Balance at 1 April 2021 £	Incoming resources £	Resources expended £	Balance at 31 March 2022 £
Unrestricted funds				
General	31,406	174,308	(143,121)	62,593
Restricted funds	<u>-</u>	<u>20,000</u>	<u>(20,000)</u>	<u>-</u>
Total funds	<u>31,406</u>	<u>194,308</u>	<u>(163,121)</u>	<u>62,593</u>

17 Analysis of net assets between funds

	Unrestricted funds General £	Restricted funds £	Total funds at 31 March 2023 £
Tangible fixed assets	20,841	-	20,841
Current assets	35,362	20,675	56,037
Current liabilities	(5,197)	-	(5,197)
Creditors over 1 year	<u>(2,218)</u>	<u>-</u>	<u>(2,218)</u>
Total net assets	<u>48,788</u>	<u>20,675</u>	<u>69,463</u>

Uprising Youth and Community CIO

Notes to the Financial Statements for the Year Ended 31 March 2023 (continued)

	Unrestricted funds General £	Total funds at 31 March 2022 £
Tangible fixed assets	24,653	24,653
Current assets	52,045	52,045
Current liabilities	(7,739)	(7,739)
Creditors over 1 year	<u>(6,366)</u>	<u>(6,366)</u>
Total net assets	<u>62,593</u>	<u>62,593</u>