

# **YELLOW BRICK ROAD PROJECTS**

**REPORT AND ACCOUNTS FOR THE  
YEAR ENDED 31 MARCH 2024**

# **YELLOW BRICK ROAD PROJECTS**

**(Company limited by guarantee and not having share capital)**

## **REPORT OF THE TRUSTEES FOR THE YEAR ENDED 31 MARCH 2024**

### **REFERENCE AND ADMINISTRATIVE INFORMATION**

#### **STATUS**

The organisation is a charitable company limited by guarantee, incorporated on 21 August 2014 and registered as a charity with the Charity Commission in England and Wales on 4 February 2015.

**REGISTERED COMPANY NUMBER:** 09185896

**REGISTERED CHARITY NUMBER:** 1160315

### **TRUSTEES / DIRECTORS**

The following served as trustees and are also directors of the charitable company:

Susan Churchill (Chair person)	
Christian Dixon (Vice-chair)	(resigned 15 April 2024)
David Whewell (Treasurer)	(appointed 1 April 2023, resigned 15 April 2024)
David Moulton (Treasurer)	(appointed 15 April 2024)
Ryan Waters	(resigned 15 April 2024)
Kimberley Hutton	(resigned 15 April 2024)
Helen Fox	(appointed 15 April 2024)
Niyati Joshi	(appointed 15 April 2024)
Andrew Pilley	(appointed 3 September 2024)
Milan Baxter	(appointed 2 November 2024)

**PRINCIPAL ADDRESS AND REGISTERED OFFICE:**

Former WVRS Building  
Bentall Place  
Suffolk Road  
Andover  
Hampshire  
SP10 2JD

**INDEPENDENT EXAMINERS:**

Knight Goodhead Limited  
7 Bournemouth Road  
Chandler's Ford  
Eastleigh  
Hampshire  
SO53 3DA

## **YELLOW BRICK ROAD PROJECTS**

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### **REPORT OF THE TRUSTEES FOR THE YEAR ENDED 31 MARCH 2024**

The trustees and the directors of the charitable company present their report and the accounts of the charity for the year ended 31 March 2024.

#### **OBJECTIVES AND ACTIVITIES**

The charitable objectives of the charity are:

- To provide education and training in life skills to young people
- The provision of training to other professionals to enhance their work with young people.
- The development of partnerships to achieve this purpose.

We carry out the following main activities:

- **You Matter:** a project to provide accredited life skills training.
- **The Legacy Programme:** individual mentoring for young people.
- **Growing Together:** support groups for young parents.
- **Making Every Contact Count:** training for other professionals working with the Charity beneficiaries. Engaging with young people in the community in pursuit of the charitable objects.

#### **STRUCTURE, GOVERNANCE AND MANAGEMENT**

##### Structure

Yellow Brick Road Projects is a charitable company limited by guarantee.

The Charity has a senior leadership team as follows:

CEO: Siobhan Down DSL

COO: Abi Facey DSL

Quality Assurance: Karen Birks

Communications: Zach Stephens

Coaches and Mentors are managed and supervised by the senior leadership team.

##### Governing document

The charity's constitution is the Memorandum and Articles of Association adopted on 21 August 2014.

##### Trustees

Trustees are elected by the members of the existing board of Trustees following an open selection process, which includes advertising on social media. Interviews are conducted by at least two Trustees against identified selection criteria.

The Charity has an induction policy which includes a 'buddy' system with an existing Trustee. Training is provided on 'The Essential Trustee' through Getting on Board; access to other training via Centrepont, Lloyds Foundation and other.

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### **REPORT OF THE TRUSTEES FOR THE YEAR ENDED 31 MARCH 2024**

#### Risk management

The trustees review the risks that are faced by the charity and have established a risk process to ensure that they are dynamically monitored and managed. New risks are evaluated when they arise.

The principal risk facing the charity is financial risks in relation to the continued squeeze on public finances, with the potential that fewer programmes will be commissioned by local authorities.

#### Principal Funding Sources

The Charity's principal source of funding are grants.

The charity also delivers training in line with its charitable objects.

Corporate fundraising from Specsavers has increased this revenue stream.

A contract with Public Health England to deliver Making Every Contact Count generated circa £20K this year.

#### Public benefit

The Trustees have had regard to the guidance issued by the Charity Commission on public benefit – this is included in the Charity's Trustee Handbook

#### Contribution by volunteers

Volunteers act as Peer Mentors once they have completed the Charity's training programme.

Support for the running of Growing together family sessions. Fundraising activities are driven by a corporate partnership with Specsavers.

#### Related Parties

The Charity is organisational partners with Centrepont. It is commissioned by housing associations and Southern Health to deliver programmes. It provides training and work placements for social work students at Solent and Winchester Universities.

### **ACHIEVEMENTS AND PERFORMANCE**

#### Review of the year

- Big Issue Top 100 Changemakers 2024
- CEO Pride of Andover Overall Winner

Achievements - engaging young people with support and skills.

- You Matter - 24 young people achieved You Matter level 1
- The Legacy Project - 34 young people were supported by a mentor
- Growing Together - 35 families attended the sessions

## **YELLOW BRICK ROAD PROJECTS**

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### **REPORT OF THE TRUSTEES FOR THE YEAR ENDED 31 MARCH 2024**

Through this work we have supported our beneficiaries to learn skills which enable them to feel more confident individuals, better equipped to regulate their feelings, feel less isolated and access other services before things become a critical stage.

We have provided young people with the resources to cope with increased cost of living, these include energy saving devices such as slow cookers and draught excluders as well as learning new skills such as cooking.

Feedback from the young people we support is positive and informs the way we shape our services.

We have reached Young People through a variety of means. 496 young people attend workshops, activities and research including:

- Drilling for Gold – a workshop for young women to express their feelings in safer ways, this was led by the poet Lady Unchained.
- Art Blast Ludgershall, Kayaking with D of E leaders Simon and Ivan
- Raising Voices in Research a Research Project on the NHS Secure Data Environment
- MECC – eMECC sessions, MECC with Back-to-Basics Training and Networking Events across Hampshire linked to Local Childrens Partnerships, with L5 Social Work students at Southampton Solent University
- Impact of ACEs on Practice with L5 Social Work students at Southampton Solent University

Events we've attended alongside young people so that the community can learn from their experiences:

- A Fest, Andover College Freshers Fair, Social Prescribing Event @Andover Health Hub, Community Safety Event for young people in Romsey

By using Home Star an Outcomes Star with all our beneficiaries, we measure the impact of the programmes we deliver. The average improvement in 2 or more of the 10 areas of life show an average improvement of 2 points.

Funding has been secured from Nationwide Building Society, Leathersellers Foundation, Reaching Communities, Hampshire and Isle of Wight Charitable Foundation, Office of Police and Crime Commissioner – Hampshire and OPCC Wiltshire, MMCC

Partnerships with Police, TVBC, Chapel Arts Studios, Community Safety, Willow Team, Breakout Youth, Clarion Futures, SNG, Aster, Hampton Trust, Finding Freedom from Abuse, YMCA Fairthorne group, NHS, Public Health England, Seetec have enabled the young people we work with to access a range of services.

### **FINANCIAL REVIEW**

#### Financial Review

The Charity generated income of £305,998 and incurred expenditure of £280,101, resulting in a surplus of £25,897 for the year.

## **YELLOW BRICK ROAD PROJECTS**

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### **REPORT OF THE TRUSTEES FOR THE YEAR ENDED 31 MARCH 2024**

#### Reserves policy

The Trustees review reserve levels regularly and are in the process of agreeing a formal reserves policy.

General funds at 31 March 2024 totalled £28,877 (2023: £2,980).

#### **STATEMENT OF TRUSTEES' RESPONSIBILITIES**

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

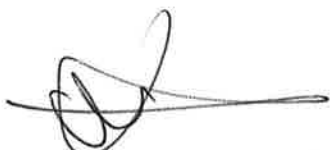
The trustees are required to prepare the report of the trustees and financial statements for each financial period, which give a true and fair view of the state of affairs of the charitable company and of its incoming resources and application of resources, including income and expenditure for the period. In preparing those financial statements accounts, the directors are required to: -

- select suitable accounting policies and then apply them consistently;
- make judgements and estimates that are reasonable and prudent;
- state whether applicable accounting standards and statements of recommended practice have been followed, subject to any material departures disclosed and explained in the financial statements;
- prepare the accounts on the going concern basis unless it is inappropriate to presume that the company will continue in operation.

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

This report has been prepared in accordance with the small companies regime under section 419(2) of the Companies Act 2006, and in accordance with Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with FRS 102 (second edition - October 2019).

Signed and approved on behalf of the trustees on 14 November 2024



Trustee

MILAN BAXTER

# INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES OF YELLOW BRICK ROAD PROJECTS

I report to the charity trustees on my examination of the accounts of the charitable company for the year ended 31 March 2024, which are set out on pages 7 to 13.

## Respective responsibilities of trustees and examiner

As the charity's trustees (and also its directors for the purposes of company law) you are responsible for the preparation of the accounts in accordance with the requirements of the Companies Act 2006 (the "2006 Act").

Having satisfied myself that the accounts of the company are not required to be audited under Part 16 of the 2006 Act and are eligible for independent examination, I report in respect of my examination of your charity's accounts 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 report

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 confirm that I am qualified to undertake the examination because I am a member of the Association of Chartered Certified Accountants, 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 that:

- (1) accounting records were not kept in respect of the company as required by section 386 of the 2006 Act; or
- (2) the accounts do not accord with those accounting records; or
- (3) the accounts do not comply with the accounting requirements of section 396 of the 2006 Act 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; or
- (4) the accounts 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 accounts 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 accounts to be reached.



**J E Harris FCCA**

**14 November 2024**

**KNIGHT GOODHEAD LIMITED**  
Reporting Accountants

7 Bournemouth Road  
Chandler's Ford  
Eastleigh  
Hampshire SO53 3DA

**YELLOW BRICK ROAD PROJECTS**

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**STATEMENT OF FINANCIAL ACTIVITIES FOR THE YEAR ENDED 31 MARCH 2024**

(Including Income and Expenditure Account)

	Note	Unrestricted funds £	Restricted funds £	Total 2024 £	Total 2023 £
INCOME					
Donations and legacies		24,835	-	24,835	4,600
Charitable activities	3	65,072	215,949	281,021	234,849
Other income		142	-	142	240
<b>Total income</b>		<b>90,049</b>	<b>215,949</b>	<b>305,998</b>	<b>239,689</b>
EXPENDITURE					
Charitable activities		64,152	215,949	280,101	245,686
<b>Total expenditure</b>	5	<b>64,152</b>	<b>215,949</b>	<b>280,101</b>	<b>245,686</b>
<b>NET INCOME/(EXPENDITURE) BEFORE TRANSFERS</b>		<b>25,897</b>	<b>-</b>	<b>25,897</b>	<b>(5,997)</b>
TRANSFERS BETWEEN FUNDS	8	-	-	-	-
<b>NET INCOME/(EXPENDITURE) FOR THE YEAR</b>		<b>25,897</b>	<b>-</b>	<b>25,897</b>	<b>(5,997)</b>
FUND BALANCES AT 1 APRIL 2023		2,980	-	2,980	8,977
<b>FUND BALANCES AT 31 MARCH 2024</b>	8	<b>28,877</b>	<b>-</b>	<b>28,877</b>	<b>2,980</b>



**YELLOW BRICK ROAD PROJECTS**

(Company limited by guarantee and not having a share capital)

Company number: 09185896

**BALANCE SHEET AS AT 31 MARCH 2024**

		£	2024 £	£	2023 £
<b>CURRENT ASSETS</b>					
Debtors	6	4,008		8,788	
Cash at bank and in hand		98,356		16,598	
		<u>102,364</u>		<u>25,386</u>	
<b>CREDITORS: amounts falling due within one year:</b>					
	7	<u>(73,487)</u>		<u>(22,406)</u>	
<b>NET CURRENT ASSETS</b>			<b>28,877</b>		<b>2,980</b>
<b>NET ASSETS</b>	9		<u><b>28,877</b></u>		<u><b>2,980</b></u>
<b>FUNDS</b>					
Unrestricted funds	8		28,877		2,980
Restricted funds	8		-		-
<b>TOTAL FUNDS</b>			<u><b>28,877</b></u>		<u><b>2,980</b></u>

For the financial year ended 31 March 2024, the company was entitled to exemption from audit under section 477 of the Companies Act 2006; and no notice has been deposited under section 476. The directors acknowledge their responsibilities for ensuring that the company keeps accounting records, which comply with section 386, and preparing accounts, which give a true and fair view of the state of affairs of the company as at the end of the year and of its incoming resources and application of resources, including its income and expenditure, for the financial year, in accordance with the requirements of section 394 and 395 and which otherwise comply with the requirements of the Companies Act 2006 relating to accounts, so far as applicable to the company.

The accounts have been prepared in accordance with the special provisions of Part 15 of the Companies Act 2006 relating to small companies.

Approved by the trustees on 14 November 2024  
and signed on their behalf by:

**D Moulton**  
**Trustee**



# YELLOW BRICK ROAD PROJECTS

(Company limited by guarantee and not having a share capital)

## NOTES TO THE ACCOUNTS FOR THE YEAR ENDED 31 MARCH 2024

### 1 ACCOUNTING POLICIES

#### (a) Basis of accounting

The financial statements have been prepared in accordance with 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) (effective 1 January 2019) - (Charities SORP (FRS 102)), the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) and the Companies Act 2006.

The charity meets the definition of the public benefit entity under FRS 102. Assets and liabilities are initially recognised at historical cost or transaction value unless otherwise stated in the relevant accounting policy note.

The accounts have been prepared on the going concern basis. There are no material uncertainties about the charity's ability to continue.

#### (b) Fund accounting

Unrestricted funds are available for use at the discretion of the trustees in furtherance of the general objectives of the

- charity.
- Designated funds are unrestricted funds earmarked by the Trustees for particular purposes.
- Restricted funds are subjected to restrictions on their expenditure imposed by the donor.

#### (c) Income

All income is included in the Statement of Financial Activities when the charity is entitled to the income and the amount can be quantified with reasonable accuracy. The following specific policies are applied to particular categories of income:

- Donations, legacies and gifts are included in full in the Statement of Financial Activities when receivable. Grants, when entitlement is not conditional on the delivery of a specific performance by the charity, are recognised when the charity becomes unconditionally entitled to the grant.
- Investment income is included when receivable.
- Incoming resources from charitable activities are accounted for when earned.
- Resources are deferred when, at the end of an accounting period, they have been received but the charity has yet to become unconditionally entitled to them.

#### (d) Expenditure

Expenditure is recognised on an accruals basis as a liability is incurred. It includes any VAT which cannot be fully recovered, and is reported as part of the expenditure to which it relates:

- Costs of generating funds comprise of the costs associated with attracting voluntary income and the costs of fundraising.
- Charitable expenditure comprises of 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.
- 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 between activities in line with their respective use of core staff time.

## YELLOW BRICK ROAD PROJECTS

(Company limited by guarantee and not having a share capital)

### NOTES TO THE ACCOUNTS FOR THE YEAR ENDED 31 MARCH 2024 (continued)

#### 1 ACCOUNTING POLICIES (continued)

##### (e) Recognition of liabilities

A liability arises as soon as there is a legal or constructive obligation committing the charity to the expenditure as described in FRS 102.

##### (f) Pension costs

Contributions in respect of the company's defined contribution scheme are charged to the Statement of Financial Activities for the year in which they are payable to the scheme. Differences between contributions payable and contributions actually paid in the year are shown as either accruals or prepayments at the year end.

#### 2 LEGAL STATUS

The charity is a company limited by guarantee and has no share capital. The charitable company was incorporated on 21 August 2014 in England and Wales and was registered on 4 February 2015 with the Charity Commission in England and Wales. The charity is a public benefit entity.

The registered office of the charitable company is Wrvs Building Bentall Place, Suffolk Road, Andover, Hampshire, SP10 2JD.

#### 3 INCOME FROM CHARITABLE ACTIVITIES

##### Analysis by type of activity:

	Unrestricted funds	Restricted funds	Total 2024	Total 2023
	£	£	£	£
Project delivery	22,467	-	22,467	67,863
Grant funding	42,605	215,949	258,554	166,986
	65,072	215,949	281,021	234,849

#### 4 STAFF COSTS

	Total 2024	Total 2023
	£	£
Wages and salaries	168,751	153,273
Social security	6,702	5,169
Pension	2,924	2,450
	178,377	160,892

The average number of employees directly employed by the charity during the year was as follows:

	2024	2023
Project staff	12	12

No employee of the charity received emoluments of more than £60,000 during this year or the prior year.

Key management personnel were paid a total of £77,184 (2023: £81,541) (paid to two employees (2023: two employees)).

**YELLOW BRICK ROAD PROJECTS**

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**NOTES TO THE ACCOUNTS FOR THE YEAR ENDED 31 MARCH 2024 (continued)****5 TOTAL EXPENDITURE**

	<b>Unrestricted</b>	<b>Restricted</b>	<b>Total 2024</b>	<b>Total 2023</b>
	£	£	£	£
<b>COSTS DIRECTLY ALLOCATED TO ACTIVITIES:</b>				
Course delivery	3,258	74,435	77,693	85,368
Other direct expenses	-	3,828	3,828	1,568
Salaries	25,273	99,029	124,302	96,862
Rent	7,645	1,250	8,895	14,604
Utilities	876	326	1,202	4,844
Travelling	-	3,599	3,599	3,763
Printing and stationery	1,579	-	1,579	2,141
Telephone	3,819	-	3,819	3,033
Computer and software	6,851	8,680	15,531	13,160
Premises maintenance	3,948	13,202	17,150	7,147
Insurance	1,144	-	1,144	1,050
Sundry	1,746	-	1,746	1,928
Bank charges	78	-	78	35
Legal and professional	7,235	11,600	18,835	9,683
Independent examination	700	-	700	500
	<b>64,152</b>	<b>215,949</b>	<b>280,101</b>	<b>245,686</b>

**6 DEBTORS**

	<b>2024</b>	<b>2023</b>
	£	£
Trade debtors	2,186	8,788
Prepayments and accrued income	1,822	-
	<b>4,008</b>	<b>8,788</b>

**7 CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR**

	<b>2024</b>	<b>2023</b>
	£	£
Trade creditors	4,276	10,356
Taxation and social security	3,566	-
Other creditors	685	-
Accruals and deferred income	64,960	12,050
	<b>73,487</b>	<b>22,406</b>

**Movement in deferred income:**

Balance at start of the year	9,950	103,376
Amounts added in the current year	63,118	9,950
Amounts released from previous year	(9,950)	(103,376)
Balance at the end of the year	<b>63,118</b>	<b>9,950</b>

# YELLOW BRICK ROAD PROJECTS

(Company limited by guarantee and not having a share capital)

## NOTES TO THE ACCOUNTS FOR THE YEAR ENDED 31 MARCH 2024 (continued)

### 8 MOVEMENT IN FUNDS

	Balance at 1 April 2023	Income	Expenditure	Transfers between funds	Balance at 31 March 2024
	£	£	£	£	£
<b>Restricted funds</b>					
You Matter	-	113,455	(113,455)	-	-
Legacy	-	56,061	(56,061)	-	-
Growing Together	-	23,188	(23,188)	-	-
Warm Spaces	-	9,900	(9,900)	-	-
Course delivery	-	13,345	(13,345)	-	-
<b>Total restricted funds</b>	-	215,949	(215,949)	-	-
<b>Unrestricted funds</b>					
<b>General funds</b>	2,980	90,049	(64,152)	-	28,877
<b>Total funds</b>	2,980	305,998	(280,101)	-	28,877

#### You Matter

A project to provide accredited life skills training.

#### Legacy

A project which provides individual mentoring for young people.

#### Growing Together

A project which provides support groups for young parents.

#### Warm Spaces

A project to provide warm spaces in the community.

#### Course delivery

Funding to support delivery of our courses.

### 9 ANALYSIS OF FUNDS

Fund balances as at 31 March 2024 are represented by:

	Restricted funds	Unrestricted funds	Total
	£	£	£
Current assets	63,118	39,246	102,364
Current liabilities	(63,118)	(10,369)	(73,487)
	-	28,877	28,877

Fund balances as at 31 March 2023 are represented by:

	Restricted funds	Unrestricted funds	Total
	£	£	£
Current assets	9,950	15,436	25,386
Current liabilities	(9,950)	(12,456)	(22,406)
	-	2,980	2,980

# YELLOW BRICK ROAD PROJECTS

(Company limited by guarantee and not having a share capital)

## NOTES TO THE ACCOUNTS FOR THE YEAR ENDED 31 MARCH 2024 (continued)

### 10 RELATED PARTY TRANSACTIONS

During this and the prior year, no trustees were reimbursed for expenses incurred on the charity's behalf.

### 11 PRIOR YEAR STATEMENT OF FINANCIAL ACTIVITIES (Including Income and Expenditure Account)

	Note	Unrestricted funds £	Restricted funds £	Total 2023 £
<b>INCOME</b>				
Donations and legacies		4,600	-	4,600
Charitable activities		166,866	67,983	234,849
Other income		240	-	240
<b>Total income</b>		<b>171,706</b>	<b>67,983</b>	<b>239,689</b>
<b>EXPENDITURE</b>				
Charitable activities		85,993	159,693	245,686
<b>Total expenditure</b>		<b>85,993</b>	<b>159,693</b>	<b>245,686</b>
<b>NET (EXPENDITURE)/INCOME BEFORE TRANSFERS</b>		<b>85,713</b>	<b>(91,710)</b>	<b>(5,997)</b>
TRANSFERS BETWEEN FUNDS		(91,710)	91,710	-
<b>NET (EXPENDITURE)/INCOME FOR THE YEAR</b>		<b>(5,997)</b>	<b>-</b>	<b>(5,997)</b>
FUND BALANCES AT 1 APRIL 2022		8,977	-	8,977
<b>FUND BALANCES AT 31 MARCH 2023</b>		<b>2,980</b>	<b>-</b>	<b>2,980</b>

### 12 PRIOR YEAR FUND BALANCES

	Balance at 1 April 2022 £	Income £	Expenditure £	Transfers between funds £	Balance at 31 March 2023 £
<b>Restricted funds</b>					
Course delivery	-	67,983	(159,693)	91,710	-
<b>Total restricted funds</b>	-	67,983	(159,693)	91,710	-
<b>General funds</b>	8,977	171,706	(85,993)	(91,710)	2,980
<b>Total funds</b>	8,977	239,689	(245,686)	-	2,980