



The Kent Estuary Youth Project

2023 Trustee's Report

including a Case Study

Acting Chair: Greg Tagney (Safeguarding); **Secretary:** Linda Baverstock
Treasurer: Derek Ridgway; **Finance Director:** Ron Rutter
Judith Rigg and Hilary Fordham (Operations);

Youth Workers

Emma Banks, Terry Mcloughlin

Administrator

Rosie Brown

KEY Office: Crossview House, 6 The Square, Milnthorpe LA7 7QJ

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KEY has existed since 2015 in order to help young people of secondary school age in their physical personal, social and emotional development and in making informed choices. It was started by a group of people from local churches and is now overseen by a Board of Trustees Its activities are youth led, with the needs and wants of young people being at the heart of what KEY is, and their voice heard.

We provide age-appropriate support in the relatively small village communities whose demographic focus tends to be on older people. Our activities are open to all young people, but with a particular focus on those who feel themselves to be vulnerable or disadvantaged and who face particular challenges.

KEY's activities during 2023

New trustees:

We held an Open Day in January when people could come and meet our staff, our youth workers and some of the young people. Four new Trustees joined the board, bringing an impressive range of skills.

This has resulted in KEY's management being 'tightened' with an Operations Policy, a Finance Group Policy and Terms of Reference for the Operations Group, the Finance Group and for the Trustees. Also we are preparing a Staff Handbook.

We will shortly have brought all our 15 policies up to date.

News from the clubs:

1. **Arnside Youth Clubs** – with more Youth Worker time and paid sessional worker time affordable, we divided the growing club into junior and a senior groups which meet at different times on Fridays after school. Sessions for the juniors include craft, games - and discussions about looking after themselves, for instance on one day they talked about healthy eating and made smoothies. The seniors had a trip to a bowling centre at a local camp site in the summer.
2. **Milnthorpe Youth Café** meets on Wednesdays after school and with extra funding we can supply food for the hungry young people, some of whom come from families where regular meals do not seem to be provided.

The Youth Worker reports:

The youth group have been helping to make their own food from make your own pizza to tortilla boats. The group had a visit from two Mothers Union ladies who got to chat to the young people, find out their interests and help them put a plan together for the MU to support KEY from September onwards. They now come once a month to do craft activities - and chat!

3. **Milnthorpe Senior club** meets on Thursdays and is growing; the young people enjoy various activities; one of our youth workers is qualified to provide Box Clever sessions which are very popular.

The Youth Worker reports:

'Group discussions have taken place around, relationships – coercion, abusive, mental health. coping strategies, staying safe, friendships, conflict, healthy living, positive choices. Added to this now is self-defence, how to stay safe, body language and boxing which is becoming popular with both male and females taking part with some having their own gloves. One young male enjoying the boxing after doing his mock exams, this helping him speak about his future aspirations.'

4. **Storth Youth Club**, started in 2022, is growing and has become popular.
5. **Levens Youth Club** started in the autumn and is growing. More outreach work is taking place there and the YWs visited the primary school in the summer term to engage the year 6 pupils in planning for the new youth club.
6. **Transition work** has taken place with year 6 pupils in all the local Primary Schools to prepare them for secondary school and to introduce them to KEY provisions.
7. **One to One sessions:** One Youth worker is qualified to engage in mentoring and has helped several young people this year.

Outdoor education

There have been Half Term visits to outdoor activity centres, a Horse Meditation session - and two residentials in the summer and in the autumn. The young people have been very appreciative of opportunities they would otherwise not have experienced with the chance to take part in water sports on Windermere. And Arnside Sailing Club have given sessions to the YP; some YP have required transport which we fund.

Social action

The young people have taken part in summer fetes in all our villages; in Milnthorpe it was a Coronation picnic and the YP of KEY ran old fashioned sports for children.

A Light Festival of carved, lit pumpkins was organised at the end of October for the community.

And regular sessions take place with the elderly in a Milnthorpe Care Home; the young people are helping to design a new garden for them and have painted seats.

This all entails more Youth Worker hours but we feel it is important to embed the YP in their communities.

Training

Funding is now available for training for our staff and our 4 sessional workers, in managing behaviours, first aid, food hygiene, Health and Safety, Safeguarding – and the increasingly required mental health support.

Our staff are currently investigating various systems for monitoring outcomes and will be having training sessions to utilise whichever is chosen.

Looking to the future

We have secured funding to run a programme for our older members to offer Independent Living Skills and a resilience programme building towards a confident attitude to adult life and work. We would like to extend these services to 18 to 24 year olds in time.

FUNDING

The funding we have received (see page 8) has helped to keep our two full time youth workers so that we can provide the activities described above. And we can pay sessional workers to cover some clubs regularly and to fill in when there are absentees.

We do also have a very willing group of volunteers to step in at short notice to provide the necessary 'adults to young people' ratio.

Our overall costs now run at >£120K.

Although we were unsuccessful with obtaining a grant from 'Children in Need' this year, we obtained substantial grants from two local Trusts which enabled us to 'balance the books'. All our Trustees help to apply for new grants and we remain optimistic that we can keep up this level of support to KEY's young people throughout next year and hopefully well into the future.

HAF

KEY has been chosen to once more to run the government's popular HAF (Holiday Activities and Food) programme in the Easter, Summer and Christmas holidays. For this we receive c.£16K from the government; young people receiving free school meals have their costs covered by this scheme.

3. Summary

Significant change in our board of Trustees has happened this year with 4 new Trustees joining us to replace the 3 that have retired this year and the one that retired in 2022. However, we are still only 6 (with 8 being the optimum number to enable the efficient and effective running of the organisation). With another long serving Trustee due to retire in the Summer of 2024 we are therefore looking for a further 3 Trustees to join the board in the course of 2024.

The new trustees have brought a new structure to the management of both the finance and the Youth Workers which is proving to be very beneficial for the effective running of our youth clubs and other activities. In addition, the new organisational skills have been successfully utilised to instigate a more structured approach to our documentation.

I feel that we have achieved our objectives in 2023 with the successful opening of the club at Levens and the continued development of all our other 5 clubs. In addition, we have maintained an adequate cash flow to ensure we are able to sustain our staffing levels for this level of provision.

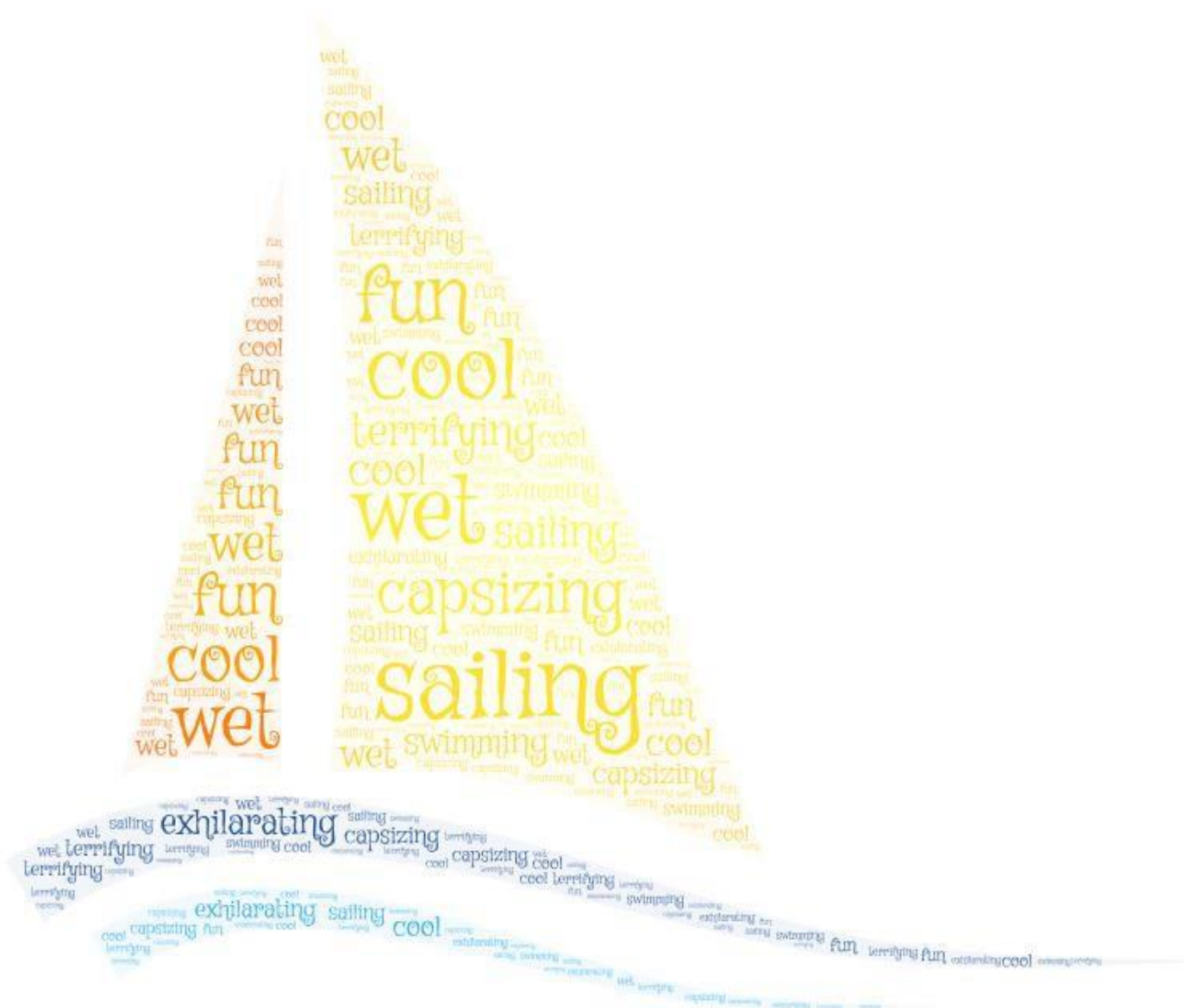
I have agreed to continue acting as Chairman for 2024 but we are actively looking for a new trustee who is better qualified for this role.

I thank all our Employees, Volunteers and Trustees for their dedication and achievements of 2023 and look forward in hope to a similarly successful 2024. I also thank all our sponsors without whom none of this would be possible and I ask for your continued support in both prayer and finance as fits your capacity in the year to come.

Greg Tagney

April 2024

Case Study – from the sailing activity that took place during the summer HAF (Holiday Activities and Food): introduced by an evocative word picture made by the young people!



7

Which of the following outcomes has the young person gained (please tick):

Increased my knowledge and skills	
Increased social interaction and built new relationships	
Become more aware of healthy eating and nutrition	
Become more active	
Increased confidence, self-esteem, and resilience	
Become more aware of how to support my emotional wellbeing	
Increased inspiration, innovation, and creativity	

Expand on how and why they have achieved the outcome/s ticked:

This case study gives a snapshot of a typical young person's journey and the support given by KEY staff.

Cont.

X was referred to us and had expressed an interest in water sports. On our first meeting X lacked confidence, did not give any eye contact, was extremely quiet and after an introduction with staff went to the furthest table away from the group and sat down and tried to disappear.

Staff engaged X and introduced her to other young people to help break the ice. She spent the rest of the session with those young people who were regular attenders of HAF and KEY activities.

Although X did not say much during the first week, she had been telling her carers she was enjoying it. X became good friends with one of the regular attenders with X slowly increasing her interactions with the other young people and making other friends in the process.

The HAF programme offered sailing alongside other activities as part of the schedule with the opportunity to gain a qualification in sailing, this appealed to X.

X worked hard to pass and as she and her peers found out they needed to develop strong confidence in sailing skills and resilience in the coming weeks. HB did not know anyone attending the sessions and with support, build up strong friendships with those attending.

On the first day on the water, X's boat capsized which was quite a shock for her however, she did not give up due to staff support. On the second day when the time came to learn how to capsize and right your boat X was extremely nervous. After some support and training X along with a new friend completed this part of the training and was heard laughing and enjoying the whole session. On another day, the weather was particularly bad it was raining heavily, and the wind was capsizing boats. Some young people asked to come in several times, but X did not. X only asked once due to feeling cold but with the safety boat alongside hers she was happy to put on a dry warm coat and carry on. X appeared to be increasingly resilient and growing in confidence.

The sailing was over several days over the 4-week period and she needed to work as a team learning how to rig a boat, tie knots and steer and develop confidence on the water added to the challenge of sailing in heavy wind and rain.

By the end of the programme, X was socialising with more people and coming out of her shell, eating well, and pushing herself out of her comfort zone leaving with a big smile, and seen to be hugging her new friends as she left. It was remarkable how far she had come in only four weeks. This was someone who appeared quiet and shy to someone who now was taking the lead in groups and challenging negative language in groups.

X enjoyed the physical activities but also the quiet times. The sailing instructor mentioned sailing can be a very peaceful and reflective experience, she said usually every young person sailing on the water can become quiet and reflective. It is a chance to escape from the noise and distractions of everyday life. One memorable moment was X and a friend singing with all the confidence in the world.

KEY 2023 Data - young people attending at least once:

Milnthorpe Youth café	34
Milnthorpe seniors	28
Arnside Youth Group	28
Arnside Seniors	12
Levens	6
Storth Youth group	22
1:1 support –	14
Dallam School	12 Box Clever
Dallam School drop in	29
Dallam School boarders	12 Box Clever
YP attending Residentials	22
HAF (Holiday Activities and Food):	Easter 35, Summer 45, Winter 37

Total reach in weekly provisions - 197

NB There are some YP who attend more than one provision which have not been explicitly shown as all attendance is relevant to illustrating need

2023 Funders include:



Police Property Fund

FSCT

FRIEDA SCOTT CHARITABLE TRUST

The
Hadfield
Trust



Individual Churches
in the Kent Estuary area

Holiday activities and food programme



The **Methodist Church**



"KEY made me part of a group and I made a lot of friends because of it; there were many people I probably would never have talked to before then"

KEY works with students in Dallam School offering lunchtime drop-ins and alternative curriculum workshops. 1-to-1 mentoring support is available by appointment.

"I have got better at managing arguments; instead of shouting I just turn it into a laugh."

Find Us!

Crossview House, 6 The Square, Milnthorpe

Website: www.thekeyproject.org.uk

Instagram: [kentestuaryyouth_](https://www.instagram.com/kentestuaryyouth_)

Email our administrator, Rosie Brown:

RosieBrown@keyprojectcumbria.onmicrosoft.com



Find us on Facebook:
KentestuaryYouth

Coming soon to LEVENS

KEY is working in partnership with the Levens Village Hall Committee and will develop a core group of Young People exploring facilities for Young people in the village.

KEY youth groups

STORTH

Youth Group for Yr 7+

(Year 6 from summer term welcome to attend.)

Thursdays 3.30 to 5.30pm
at Heron Hall

ARNSIDE

Youth Group for Yr 7+

(Year 6 from summer term welcome to attend.)

Years 7-9; Fridays, 6.00 to 7.30pm

Years 10+; 7.45 to 9.30pm
at the Educational Institute



MILNTHORPE

Youth Café for Yr 7+

Wednesdays, 3.30 to 5.30pm @ M:Hub

Activities are youth led and can include: crafts, sports, food and life skills/wellbeing discussions.

Senior Youth Club Yr 10+

Thursdays 7.00 to 9.00pm @ M:Hub

Activities are youth led and can include: crafts, cooking, games, disco etc.

KEY is a Registered Charitable Incorporated Organisation No. 1162823



Youth activities in villages
around the Kent Estuary

THE KENT ESTUARY

YOUTH



Some of our expeditions...



Social Action Projects

These are projects developed by the young people to help others in their community. They also include leading or working in partnership on inter-generational events such as Milnthorpe Light Festival, fun days etc. This helps young people to have their voice heard in their local community.



KEY Fundraising

Our young people take an active part in fundraising for their own clubs as we recognise the economic climate isn't easy for all our young people and families.

H.A.F. Programme

During school holidays KEY has been chosen as the local provider of the Holiday Activities and Food programme, for Easter Summer and Winter.

Funded by Cumbria County Council it is targeted for those on free school meals.

One young person said, "It made me want to be more active."

A typical week can consist of: various crafts, learning games/challenges, sports, nutrition, budgeting, meal preparation/cooking for a large group, and an outdoor education day/trip.



Residential weekends

"I learnt that talking to people in person is better than over the phone and I don't need my phone to get through the day"

"I learnt not to eat jammy dodgers and pringles for breakfast ... the breakfasts and dinners were the best ... the laughter and all of us talking..."



Charity number: 1162823

Kent Estuary Youth Project (KEY)
UNAUDITED ACCOUNTS
FOR THE YEAR ENDED 31/12/2023



Prepared By:
Fiona Wills Accountancy Services Limited
Warton Suite
Clawthorpe Hall Business Centre
Burton in Kendal
Carnforth Lancs
LA6 1NU

Kent Estuary Youth Project (KEY)
FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31/12/2023

TRUSTEES

Gregory Tagney (Chair)
Judith Rigg
Rev. Ron Rutter
Hilary Fordham
Derek Ridgway
Linda Baverstock

SECRETARY

Linda Baverstock

REGISTERED OFFICE

6 The Square
Milnthorpe
Cumbria
LA7 7QJ

CHARITY NUMBER

1162823

ACCOUNTANTS

Fiona Wills Accountancy Services Limited
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Kent Estuary Youth Project (KEY)

ACCOUNTS FOR THE YEAR ENDED 31/12/2023

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Kent Estuary Youth Project (KEY)

FOR THE YEAR ENDED 31/12/2023 TRUSTEES FINANCIAL REPORT

The trustees present their report and accounts for the year ended 31/12/2023

PRINCIPAL ACTIVITIES

The principal activity of the charity in the year under review was working with young people .

STRUCTURE GOVERNANCE AND MANAGEMENT

The Kent Estuary Youth Project is a Charitable Incorporated Organisation , whose only voting members are its charity trustees, registered number 1162823.

It is governed by a constitution of 24th July 2015

The objectives of the CIO are, within the County of Cumbria and with a primary focus on the communities around the Kent Estuary, to advance in life and help young people through:

- (a) The provision of recreational and leisure time activities provided in the interest of social welfare,
- (b) Providing support and activities which develop their skills, capacities and capabilities (physical, mental and spiritual)
- (c) Showing the love of God by assisting such young people to find security, purpose and fulfilment in their lives.

The property of the CIO may only be used for purposes which are charitable in accordance with the Charities Act 2011.

According to its constitution, the CIO has power to do anything which is calculated to further its objectives or is conducive or incidental to doing so, subject to the provisions of the Charities Act 2011. This includes the power to:

- (1) borrow money
- (2) buy, take on lease or in exchange, hire or otherwise acquire any property and to maintain and equip it for use;
- (3) sell, lease or otherwise dispose of all or any part of the property belonging to the CIO.
- (4) employ and remunerate such staff as are necessary for carrying out the work of the CIO.
- (5) deposit or invest funds,
- (6) work in association with other groups or organisations where it will further advance the objectives.

The income and property of the CIO must be applied solely towards the promotion of the objectives. This report has been approved by the Board of Trustees on 23/04/2024

Gregory Tagney
Trustee

Kent Estuary Youth Project (KEY)
FOR THE YEAR ENDED 31/12/2023
INDEPENDENT EXAMINERS STATEMENT

INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES OF KENT ESTUARY YOUTH PROJECT (KEY)

I report to the trustees on my examination of the accounts for the period ended 31 December 2023.

RESPECTIVE RESPONSIBILITIES OF TRUSTEES AND EXAMINER

The trustees are responsible for the preparation of the accounts. The trustees consider that an audit is not required for this year under section 144(2) of the Charities Act 2011 (the 2011 Act) and that an independent examination is needed. The charity's gross income did not exceed £250,000 and I am qualified to undertake the examination by being a qualified member of ACCA .

It is my responsibility to:

- examine the accounts under section 145 of the 2011 Act;
- follow the procedures laid down in the general Directions given by the Charity Commission under section 145(5)(b) of the 2011 Act; and
- state whether particular matters have come to my attention.

BASIS OF INDEPENDENT EXAMINERS STATEMENT

My examination was carried out in accordance with general 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 you as 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.

Kent Estuary Youth Project (KEY)
FOR THE YEAR ENDED 31/12/2023
INDEPENDENT EXAMINERS STATEMENT

INDEPENDENT EXAMINERS STATEMENT

I have completed my examination. I can 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 the trust as required by section 130 of the Act; or
2. the accounts do not accord with those records; or
3. the accounts did not comply with the applicable 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.

Date: 18 April 2024



Waters Accountancy Limited
Casterton Suite
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Kent Estuary Youth Project (KEY)

ACCOUNTANTS' REPORT TO THE BOARD OF DIRECTORS ON THE UNAUDITED ACCOUNTS OF KENT ESTUARY YOUTH PROJECT (KEY), FOR THE YEAR ENDED 31/12/2023

In order to assist you to fulfil your duties under the Charities Act 2011, we have prepared for your approval the accounts of Kent Estuary Youth Project (KEY) for the year ended 31/12/2023 as set out on pages - to 7 to 12 from the charity's accounting records and from information and explanations you have given us.

As a practising member of the ACCA, we are subject to its ethical and other professional requirements which are detailed on their website. This report is made solely to the Board of Trustees of Kent Estuary Youth Project (KEY), as a body, in accordance with the terms of our engagement letter dated 17/06/2022. Our work has been undertaken solely to prepare for your approval the accounts of Kent Estuary Youth Project (KEY) and state those matters that we have agreed to state to the Board of Directors of Kent Estuary Youth Project (KEY), as a body, in this report, in accordance with the requirements of the ACCA as detailed on their website. To the fullest extent permitted by law, we do not accept or assume responsibility to anyone other than Kent Estuary Youth Project (KEY) and its Board of Trustees as a body for our work or for this report.

It is your duty to ensure that Kent Estuary Youth Project (KEY) has kept adequate accounting records and to prepare statutory accounts that give a true and fair view of the assets, liabilities and financial position of Kent Estuary Youth Project (KEY). You consider that Kent Estuary Youth Project (KEY) is exempt from the statutory audit requirement for the year.

We have not been instructed to carry out an audit or a review of the accounts of Kent Estuary Youth Project (KEY). For this reason, we have not verified the accuracy or completeness of the accounting records or information and explanations you have given to us and we do not, therefore, express any opinion on the statutory accounts.

Fiona Wills Accountancy Services Limited
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28/03/2024

Kent Estuary Youth Project (KEY)

Statement of Financial Activities For the Year ended 31/12/2023

	2023 Total £	2022 Total £
Income		
Income from generated funds		
Donations and legacies	136,667	83,119
Income from Investments	434	45
Income from charitable activities		38
Total Income and endowments	137,101	83,202
 Expenses		
Cost of generating funds		
Expenditure on Charitable activities	120,665	73,784
Total Expenses	120,665	73,784
Net gains on investments		
Net income	16,436	9,478
 Gains/(Losses) on revaluation of fixed assets		
Net movement in funds		
Net income for the year	16,436	9,478
Net funds carried forward	16,436	9,478

This statement of financial activities includes all gains and losses recognised in the year. All income and expenditure derive from continuing activities

Kent Estuary Youth Project (KEY)
BALANCE SHEET AS AT 31/12/2023

	Notes	2023 £	2022 £
FIXED ASSETS			
Tangible assets	3	1,842	1,664
CURRENT ASSETS			
Debtors (amounts falling due within one year)	4	2,280	2,004
Cash at bank and in hand		54,559	36,514
		56,839	38,518
CREDITORS (Amounts falling due within one year)	5	5,118	3,055
NET CURRENT ASSETS		51,721	35,463
TOTAL ASSETS LESS CURRENT LIABILITIES		53,563	37,127
CAPITAL AND RESERVES			
Unrestricted funds	7	53,563	37,127

Approved by the board of trustees on 23/04/2024 and signed on their behalf by

.....
 Gregory Tagney
 Trustee

Kent Estuary Youth Project (KEY)

NOTES TO THE ACCOUNTS For the Year ended 31/12/2023

1. ACCOUNTING POLICIES

1a. Basis Of Accounting

The accounts have been prepared under the historical cost convention. The accounts have been prepared in accordance with FRS102 and the requirements of the Statement of Recommended Practice, Accounting and Reporting by Charities.

1b. Incoming Resources

All incoming resources are included on the Statement of Financial Activities when the charity is legally entitled to the income and the amount can be quantified with reasonable accuracy.

1c. Resources Expended

Expenditure is accounted for on an accruals basis and has been classified under headings that aggregate all cost related to the category. Where costs cannot be directly attributed to particular headings they have been allocated to activities on a basis consistent with the use of resources.

1d. Allocation And Apportionment Of Costs

All costs relate to the single activity of the CIO and are recognised accordingly.

1e. Fund Accounting

Unrestricted funds can be used in accordance with the charitable objectives at the discretion of the trustees.

Restricted funds can only be used for particular restricted purposes within the objects of the charity. Restrictions arise when specified by the donor or when funds are raised for particular restricted purposes.

Designated funds are funds set aside by the trustees out of unrestricted general funds for the specific future purposes or projects.

1f. Depreciation

Depreciation has been provided at the following rates in order to write off the assets over their estimated useful lives.

Fixtures and Fittings	20.00%
Equipment	33.33%

1g. Turnover

Turnover represents the invoiced value of goods and services supplied by the company, net of value added tax and trade discounts.

Kent Estuary Youth Project (KEY)

2. EMPLOYEES

	2023	2022
	No	No
No. Average number of employees - -	7	5

3. PENSION CONTRIBUTIONS

	2023	2022
Pension Contributions	3,401	

3. TANGIBLE FIXED ASSETS

	Fixtures and Fittings £	Equipment £	Total £
Cost			
At 01/01/2023	855	888	1,743
Additions	259	399	658
At 31/12/2023	1,114	1,287	2,401
Depreciation			
At 01/01/2023	29	50	79
For the year	171	309	480
At 31/12/2023	200	359	559
Net Book Amounts			
At 31/12/2023	914	928	1,842
As at 31/12/2022	826	838	1,664

4. DEBTORS

	2023	2022
	£	£
Amounts falling due within one year:		
Trade debtors	2,158	1,720.00
Other debtors	122	25.00
	2,280	1,745.00

5. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2023	2022
	£	£
Trade creditors	2,460	1,003.00
Taxation and social security	2,238	2,052.00
Other creditors	420	
	5,118	3,055.00

7. UNRESTRICTED FUNDS

Brought forward	Incoming resources	Outgoing resources	Transfers	Carried forward
£	£	£	£	£
37,127	137,101	120,665		53,563

Kent Estuary Youth Project (KEY)

Incoming Resources and Expenditure For the Year ended 31/12/2023

	2023 £	2022 £
Incoming resources		
Incoming resources from generated funds		
Grants/Donations	136,667	83,179
Investment income	434	45
Gift aid		38
	<u>137,101</u>	<u>83,262</u>
Expenses		
Cost of generating funds		
Costs of generating voluntary income		
Purchases	14,696	11,342
Subcontractors	802	
	<u>15,498</u>	<u>11,342</u>
Charitable Activities		
Advertising	15	427
Heat and Light	507	
Rent	13,321	5,485
Repairs and renewals	701	39
General wages	76,237	52,125
Pension contributions	3,401	
Staff Welfare	4	
Training	480	
Travel	5,747	1,585
Accountancy fees	1,367	922
Insurance	1,003	879
Stationery & office supplies	158	412
Telephone	751	300
Subscriptions	124	
Bank charges	7	101
Sundry expenses	864	88
Depreciation of fixtures and fittings	171	29
Depreciation of equipment	309	50
	<u>105,167</u>	<u>62,442</u>
	<u>120,665</u>	<u>73,784</u>

Charity number: 1162823

Kent Estuary Youth Project (KEY)
UNAUDITED ACCOUNTS
FOR THE YEAR ENDED 31/12/2023



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Derek Ridgway
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SECRETARY

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CHARITY NUMBER

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ACCOUNTS FOR THE YEAR ENDED 31/12/2023

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It is governed by a constitution of 24th July 2015

The objectives of the CIO are, within the County of Cumbria and with a primary focus on the communities around the Kent Estuary, to advance in life and help young people through:

- (a) The provision of recreational and leisure time activities provided in the interest of social welfare,
- (b) Providing support and activities which develop their skills, capacities and capabilities (physical, mental and spiritual)
- (c) Showing the love of God by assisting such young people to find security, purpose and fulfilment in their lives.

The property of the CIO may only be used for purposes which are charitable in accordance with the Charities Act 2011.

According to its constitution, the CIO has power to do anything which is calculated to further its objectives or is conducive or incidental to doing so, subject to the provisions of the Charities Act 2011. This includes the power to:

- (1) borrow money
- (2) buy, take on lease or in exchange, hire or otherwise acquire any property and to maintain and equip it for use;
- (3) sell, lease or otherwise dispose of all or any part of the property belonging to the CIO.
- (4) employ and remunerate such staff as are necessary for carrying out the work of the CIO.
- (5) deposit or invest funds,
- (6) work in association with other groups or organisations where it will further advance the objectives.

The income and property of the CIO must be applied solely towards the promotion of the objectives. This report has been approved by the Board of Trustees on 23/04/2024

Gregory Tagney
Trustee

Kent Estuary Youth Project (KEY)
FOR THE YEAR ENDED 31/12/2023
INDEPENDENT EXAMINERS STATEMENT

INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES OF KENT ESTUARY YOUTH PROJECT (KEY)

I report to the trustees on my examination of the accounts for the period ended 31 December 2023.

RESPECTIVE RESPONSIBILITIES OF TRUSTEES AND EXAMINER

The trustees are responsible for the preparation of the accounts. The trustees consider that an audit is not required for this year under section 144(2) of the Charities Act 2011 (the 2011 Act) and that an independent examination is needed. The charity's gross income did not exceed £250,000 and I am qualified to undertake the examination by being a qualified member of ACCA .

It is my responsibility to:

- examine the accounts under section 145 of the 2011 Act;
- follow the procedures laid down in the general Directions given by the Charity Commission under section 145(5)(b) of the 2011 Act; and
- state whether particular matters have come to my attention.

BASIS OF INDEPENDENT EXAMINERS STATEMENT

My examination was carried out in accordance with general 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 you as 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.

Kent Estuary Youth Project (KEY)
FOR THE YEAR ENDED 31/12/2023
INDEPENDENT EXAMINERS STATEMENT

INDEPENDENT EXAMINERS STATEMENT

I have completed my examination. I can 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 the trust as required by section 130 of the Act; or
2. the accounts do not accord with those records; or
3. the accounts did not comply with the applicable 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.

Date: 18 April 2024



Waters Accountancy Limited
Casterton Suite
Clawthorpe Hall Business Centre
Burton in Kendal
Carnforth Lancs
LA6 1NU

Kent Estuary Youth Project (KEY)

ACCOUNTANTS' REPORT TO THE BOARD OF DIRECTORS ON THE UNAUDITED ACCOUNTS OF KENT ESTUARY YOUTH PROJECT (KEY), FOR THE YEAR ENDED 31/12/2023

In order to assist you to fulfil your duties under the Charities Act 2011, we have prepared for your approval the accounts of Kent Estuary Youth Project (KEY) for the year ended 31/12/2023 as set out on pages - to 7 to 12 from the charity's accounting records and from information and explanations you have given us.

As a practising member of the ACCA, we are subject to its ethical and other professional requirements which are detailed on their website. This report is made solely to the Board of Trustees of Kent Estuary Youth Project (KEY), as a body, in accordance with the terms of our engagement letter dated 17/06/2022. Our work has been undertaken solely to prepare for your approval the accounts of Kent Estuary Youth Project (KEY) and state those matters that we have agreed to state to the Board of Directors of Kent Estuary Youth Project (KEY), as a body, in this report, in accordance with the requirements of the ACCA as detailed on their website. To the fullest extent permitted by law, we do not accept or assume responsibility to anyone other than Kent Estuary Youth Project (KEY) and its Board of Trustees as a body for our work or for this report.

It is your duty to ensure that Kent Estuary Youth Project (KEY) has kept adequate accounting records and to prepare statutory accounts that give a true and fair view of the assets, liabilities and financial position of Kent Estuary Youth Project (KEY). You consider that Kent Estuary Youth Project (KEY) is exempt from the statutory audit requirement for the year.

We have not been instructed to carry out an audit or a review of the accounts of Kent Estuary Youth Project (KEY). For this reason, we have not verified the accuracy or completeness of the accounting records or information and explanations you have given to us and we do not, therefore, express any opinion on the statutory accounts.

Fiona Wills Accountancy Services Limited
Warton Suite
Clawthorpe Hall Business Centre
Burton in Kendal
Carnforth
Lancs
LA6 1NU

28/03/2024

Kent Estuary Youth Project (KEY)

Statement of Financial Activities For the Year ended 31/12/2023

	2023 Total £	2022 Total £
Income		
Income from generated funds		
Donations and legacies	136,667	83,119
Income from Investments	434	45
Income from charitable activities		38
Total Income and endowments	137,101	83,202
 Expenses		
Cost of generating funds		
Expenditure on Charitable activities	120,665	73,784
Total Expenses	120,665	73,784
Net gains on investments		
Net income	16,436	9,478
 Gains/(Losses) on revaluation of fixed assets		
Net movement in funds		
Net income for the year	16,436	9,478
Net funds carried forward	16,436	9,478

This statement of financial activities includes all gains and losses recognised in the year. All income and expenditure derive from continuing activities

Kent Estuary Youth Project (KEY)
BALANCE SHEET AS AT 31/12/2023

	Notes	2023 £	2022 £
FIXED ASSETS			
Tangible assets	3	1,842	1,664
CURRENT ASSETS			
Debtors (amounts falling due within one year)	4	2,280	2,004
Cash at bank and in hand		54,559	36,514
		56,839	38,518
CREDITORS (Amounts falling due within one year)	5	5,118	3,055
NET CURRENT ASSETS		51,721	35,463
TOTAL ASSETS LESS CURRENT LIABILITIES		53,563	37,127
CAPITAL AND RESERVES			
Unrestricted funds	7	53,563	37,127

Approved by the board of trustees on 23/04/2024 and signed on their behalf by

.....
 Gregory Tagney
 Trustee

Kent Estuary Youth Project (KEY)

NOTES TO THE ACCOUNTS For the Year ended 31/12/2023

1. ACCOUNTING POLICIES

1a. Basis Of Accounting

The accounts have been prepared under the historical cost convention. The accounts have been prepared in accordance with FRS102 and the requirements of the Statement of Recommended Practice, Accounting and Reporting by Charities.

1b. Incoming Resources

All incoming resources are included on the Statement of Financial Activities when the charity is legally entitled to the income and the amount can be quantified with reasonable accuracy.

1c. Resources Expended

Expenditure is accounted for on an accruals basis and has been classified under headings that aggregate all cost related to the category. Where costs cannot be directly attributed to particular headings they have been allocated to activities on a basis consistent with the use of resources.

1d. Allocation And Apportionment Of Costs

All costs relate to the single activity of the CIO and are recognised accordingly.

1e. Fund Accounting

Unrestricted funds can be used in accordance with the charitable objectives at the discretion of the trustees.

Restricted funds can only be used for particular restricted purposes within the objects of the charity. Restrictions arise when specified by the donor or when funds are raised for particular restricted purposes.

Designated funds are funds set aside by the trustees out of unrestricted general funds for the specific future purposes or projects.

1f. Depreciation

Depreciation has been provided at the following rates in order to write off the assets over their estimated useful lives.

Fixtures and Fittings	20.00%
Equipment	33.33%

1g. Turnover

Turnover represents the invoiced value of goods and services supplied by the company, net of value added tax and trade discounts.

Kent Estuary Youth Project (KEY)

2. EMPLOYEES

	2023	2022
	No	No
No. Average number of employees - -	7	5

3. PENSION CONTRIBUTIONS

	2023	2022
Pension Contributions	3,401	

3. TANGIBLE FIXED ASSETS

	Fixtures and Fittings £	Equipment £	Total £
Cost			
At 01/01/2023	855	888	1,743
Additions	259	399	658
At 31/12/2023	1,114	1,287	2,401
Depreciation			
At 01/01/2023	29	50	79
For the year	171	309	480
At 31/12/2023	200	359	559
Net Book Amounts			
At 31/12/2023	914	928	1,842
As at 31/12/2022	826	838	1,664

4. DEBTORS

	2023	2022
	£	£
Amounts falling due within one year:		
Trade debtors	2,158	1,720.00
Other debtors	122	25.00
	2,280	1,745.00

5. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2023	2022
	£	£
Trade creditors	2,460	1,003.00
Taxation and social security	2,238	2,052.00
Other creditors	420	
	5,118	3,055.00

7. UNRESTRICTED FUNDS

Brought forward	Incoming resources	Outgoing resources	Transfers	Carried forward
£	£	£	£	£
37,127	137,101	120,665		53,563

Kent Estuary Youth Project (KEY)

Incoming Resources and Expenditure For the Year ended 31/12/2023

	2023 £	2022 £
Incoming resources		
Incoming resources from generated funds		
Grants/Donations	136,667	83,179
Investment income	434	45
Gift aid		38
	<u>137,101</u>	<u>83,262</u>
Expenses		
Cost of generating funds		
Costs of generating voluntary income		
Purchases	14,696	11,342
Subcontractors	802	
	<u>15,498</u>	<u>11,342</u>
Charitable Activities		
Advertising	15	427
Heat and Light	507	
Rent	13,321	5,485
Repairs and renewals	701	39
General wages	76,237	52,125
Pension contributions	3,401	
Staff Welfare	4	
Training	480	
Travel	5,747	1,585
Accountancy fees	1,367	922
Insurance	1,003	879
Stationery & office supplies	158	412
Telephone	751	300
Subscriptions	124	
Bank charges	7	101
Sundry expenses	864	88
Depreciation of fixtures and fittings	171	29
Depreciation of equipment	309	50
	<u>105,167</u>	<u>62,442</u>
	<u>120,665</u>	<u>73,784</u>