

REGISTERED CHARITY NUMBER: 1163399

**REPORT OF THE TRUSTEES AND
UNAUDITED FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 MARCH 2024
FOR
BROAD PLAIN & RIVERSIDE YOUTH PROJECT**

BROAD PLAIN AND RIVERSIDE YOUTH PROJECT

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BROAD PLAIN & RIVERSIDE YOUTH PROJECT

REPORT OF THE TRUSTEES for the year ended 31 March 2024

The Trustees of the Charitable Incorporated Organisation (CIO) present their report with the financial statements for the year ended 31 March 2024.

OBJECTIVES AND ACTIVITIES

The objectives of the CIO are as set out in its governance document to advance in life and help and educate people aged up to the age of 25 years by providing such people access to a range of learning opportunities and challenging experiences (including leisure time activities) which promotes their personal educational and social development.

These activities extend to include an evening youth club offering sporting and community activities and camps to a wider range of young people.

There is also the provision of Fitness Activities for Vulnerable Adults and Elderly Disabled People.

SIGNIFICANT ACTIVITIES

Unfortunately the alternative learning resource provided over a number of years re-engaging and re-enthusing young people who had been excluded from main stream education was terminated during the year due to Government cut backs in school funding.

The Charity has been forced to make staff redundant and cut back overheads while continuing to work with young people wherever possible. It has some successes in the sport of Boxing.

The Charity has had to find alternative funding sources in order to provide the ongoing facilities for young people to benefit and there is a continuing concern as to whether the 'Going Concern' basis can be relied upon for the future of the Charity.

STRUCTURE, GOVERNANCE AND MANAGEMENT

Governing document

The Charity is Governed by its constitution provided by a Charitable Incorporated Organisation (CIO).

Recruitment and appointment of new trustees

New Trustees will be appointed by the existing Board as and when appropriate.

REFERENCE AND ADMINISTRATIVE DETAILS

Registered Charity Number: 1163399

Registered Office: Clement Street, Easton, Bristol BS2 9ES

Trustees: JJD McArthur, L.J.Williams, P.L.Mossman, L.J. Fry, A Whiston, J,Ball

Commencement of Activies: 1st April 2016.

Approved by order of the board of trustees on...*2nd Janey 2025*...and signed on its behalf by:

P L Mossman - Trustee



**INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES
OF BROAD PLAIN & RIVERSIDE YOUTH PROJECT**

I report to the charity trustees on my examination of the accounts for the year end 31 March 2024.

Responsibilities and Basis of report

As the charity's trustee of the Company (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. In carrying out my examination I have followed the directions given by the Charity Commission under Section 145(5)(b) of the 2011 Act.

Independent examiner's statement - matters of concern identified

I have completed my examination.

I draw attention to note 1 in respect of the going concern issues facing the Charity.

I confirm that no other matters have come to my attention in connection with the examination giving me reasonable cause to believe that in any material respect:

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 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 the accounts give a true and fair view which is not a matter considered as part of an independent examination; and
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 in the UK and Republic of Ireland (FRS 102).

I confirm that there are no other matters to which your attention should be drawn to enable a proper understanding of the accounts to be reached.



Grahame Harbour
Chartered Accountant

Date 2nd January 2025

BROAD PLAIN & RIVERSIDE YOUTH PROJECT

STATEMENT OF FINANCIAL ACTIVITIES for the year ended 31 March 2024

				31.3.24	31.3.23
	Notes	Unrestrict Fund	Restricted Fund	Total Funds	Total Funds
INCOME AND ENDOWMENTS FROM					
Donations and legacies		22,811	0	22,811	9,151
Other trading activities	3	23,045	0	23,045	125,735
Investment income	4	107	0	107	47
Other income	5	7,092	0	7,092	10,887
Total		53,055	0	53,055	145,820
EXPENDITURE ON					
Raising funds	6	116,297	0	116,297	165,789
Other		335	0	335	12,242
Total		116,632	0	116,632	178,031
NET INCOME(EXPENDITURE)		(63,577)	0	(63,577)	(32,211)
Exceptional Items	11	31,800	0	31,800	0
RECONCILIATION OF FUNDS					
Total funds brought forward		32,638	27,156	59,794	92,005
TOTAL FUNDS CARRIED FORWARD		861	27,156	28,017	59,794

BROAD PLAIN & RIVERSIDE YOUTH PROJECT

BALANCE SHEET at 31 March 2024

				31.3.24	31.3.23
	Notes	Unrestricted fund	Restricted fund	Total funds	Total funds
FIXED ASSETS					
Tangible Assets	12	407	0	407	34,587
CURRENT ASSETS					
Debtors	13	9,412	0	9,412	29,582
Cash at bank		(9,762)	27,156	17,394	28,004
		(350)	27,156	26,806	57,586
CREDITORS					
Amounts falling due within one year	14	804	0	804	(8,379)
NET CURRENT ASSETS		454	27,156	27,610	49,207
TOTAL ASSETS LESS CURRENT LIABILITIES		861	27,156	28,017	83,794
PROVISIONS FOR LIABILITIES	15	0	0	0	(24,000)
		861	27,156	28,017	59,794
FUNDS					
Unrestricted funds	16	861	0	861	32,638
Restricted funds		0	27,156	27,156	27,156
		861	27,156	28,017	59,794

The Charitable company is entitled to exemption from audit under Section 477 of the Companies Act 2006 for the year ended 31 March 2024.

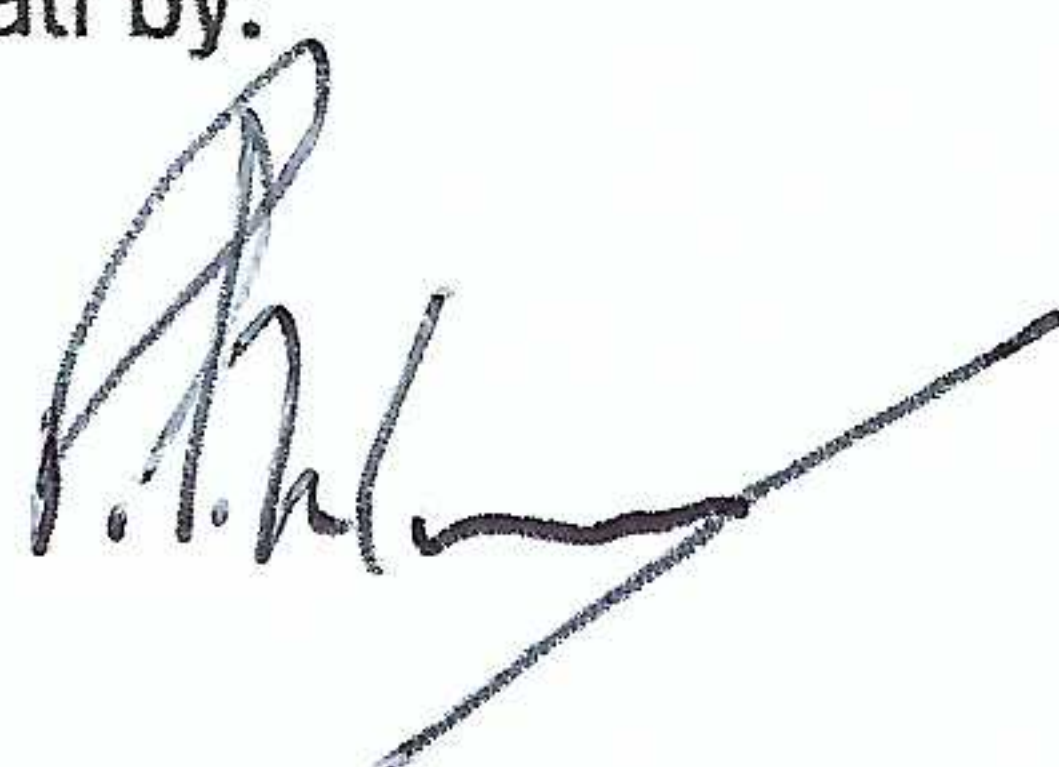
The members have not required the company to obtain an audit of its financial statements for the year ended 31 March 2024 in accordance with Section 476 of the Companies Act 2006.

The trustees acknowledge their responsibilities for:

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

The financial statements were approved by the Board of Trustees and authorised for issue on *2nd June 2025* and were signed on its behalf by:

P L Mossman - Trustee



BROAD PLAIN & RIVERSIDE YOUTH PROJECT

NOTES TO THE FINANCIAL STATEMENTS

for the year ended 31 March 2024

1 GOING CONCERN

As set out in the Report of the Trustees the Charity has been forced to close its alternative learning resource during this financial year. This resulted in severe Cash Flow difficulties. Alternative sources of funding have been found and the charity continues to work with young people but the future is uncertain. There is therefore a continuing concern as to whether the 'Going Concern' basis can be relied upon for the future of the charity.

2 ACCOUNTING POLICIES

Basis of preparing the financial statements

The financial statements of the CIO, which is a public benefit entity under FRS102, have been prepared in accordance with the Charities SORP- Accounting and Reporting by Charities : Statement of Recommended Practice applicable to charities preparing accounts in accordance with the the Financial Reporting Standard applicable in the UK (FRS 102) (effective January 2015). The financial statements have been prepared under the historical cost convention.

Income

All income is recognised in the Statement of Financial Activities once the charity is entitled to the funds, it is probable that the income will be received and the amount is reliable.

Expenditure

Liabilities are recognised as expenditure when there is a legal or constructive obligation committing the charity to the expenditure and the amount of the obligation can be reliably measured. Expenditure is accounted for on an accruals basis and has been classified under headings that aggregate all costs related to that 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.

Tangible fixed assets

Depreciation is provided at the following annual rates in order to write off each asset over its estimated useful life:

Fixtures and fittings	25% on reducing balance
Motor vehicles	25% on reducing balance

Taxation

The charity is exempt from Corporation Tax on its charitable activities.

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.

Restrictions arise when specified by the donor or when funds are raised for particular purposes.

BROAD PLAIN & RIVERSIDE YOUTH PROJECT

NOTES TO THE FINANCIAL STATEMENTS - continued for the Year Ended 31 March 2024

3 OTHER TRADING ACTIVITIES	31.3.24	31.3.23
Advertising Income	4,000	4,000
Educational Training	4,930	59,595
Use of Facilities	4,266	2,440
Income from Events	6,000	59,700
Boxing Events	3,288	0
Car Parking	561	0
	<u>23,045</u>	<u>125,735</u>
4 INVESTMENT INCOME		
Deposit Account Interest	107	47
	<u>107</u>	<u>47</u>
5 OTHER INCOME		
Gain on sale of tangible fixed assets	1,084	1,775
Loyalty Awards	4	14
Boxing and fitness	3,290	4,462
Youth Club Income	2,046	4,636
Insurance Claim	668	0
	<u>7,092</u>	<u>10,887</u>
6 RAISING FUNDS		
Other trading activities		
Purchases	31,932	53,198
Trustee Fees	3,305	4,355
Staff Costs	66,076	92,336
Redundancy Pay	3,810	0
Telephone	1,976	1,999
Sundry Expenses	426	479
Training Costs	668	780
Hire of Machinery	489	884
Cleaning & Refuse	1,496	3,040
Repairs & Renewals	531	969
Subscriptions	375	2,187
Postage Stationery & Computer	2,666	2,044
Alarm Costs	1,947	2,725
Independent Examiner Fee	600	600
	<u>116,297</u>	<u>165,596</u>
7 SUPPORT COSTS		
Bank Charges	131	193
	<u>131</u>	<u>193</u>

NOTES TO THE FINANCIAL STATEMENTS - continued
for the year ended 31 March 2024

8 NET INCOME/EXPENDITURE

Depreciation - owned assets	204	11,528
Surplus on disposal of fixed assets	(1,084)	(1,775)

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BROAD PLAIN & RIVERSIDE YOUTH PROJECT

NOTES TO THE FINANCIAL STATEMENTS -continued for the Year Ended 31 March 2024

12 TANGIBLE FIXED ASSETS

	Fixtures and Fittings	Motor Vehicles	Totals
COST			
At 1st April 2023	3,989	46,313	50,302
Additions	0	0	0
Disposals	0	(46,313)	(46,313)
At 31st March 2024	3,989	0	3,989
DEPRECIATION			
At 1st April 2023	3,378	12,337	15,715
Charge for year	204	0	204
Eliminated on disposal	0	(12,337)	(12,337)
	3,582	0	3,582
NET BOOK VALUE			
At 31 March 2023	611	33,976	34,587
At 31 March 2024	407	0	407

13 DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	31.3.24	31.3.23
Trade Debtors	500	11,670
Debtor BPWWYP	818	818
Young Bristol re Appeal	8,094	17,094
	9,412	29,582

14 CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	31.3.24	31.3.23
Trade creditors	(1,615)	(1,273)
Charities Commission	0	7,800
Social security and other taxes	811	1,852
	(804)	8,379

15 PROVISIONS FOR LIABILITIES

	31.3.24	31.3.23
Maintenance Provision	0	24,000
No longer required as building now scheduled for Demolition.		

BROAD PLAIN & RIVERSIDE YOUTH PROJECT

NOTES TO THE FINANCIAL STATEMENTS -continued for the Year Ended 31 March 2024

16 MOVEMENT IN FUNDS

	At 1.4. 2023	Net movement in funds	At 31.3.2024
Unrestricted funds			
General fund	32,638	(32,392)	246
Restricted funds			
Hole/Humby Trust	27,156	0	27,156
TOTAL FUNDS	<u>59,794</u>	<u>(32,392)</u>	<u>27,402</u>

Net movement in funds, included in the above are as follows

	Incoming resources	Resources expended	Movement in funds
Unrestricted funds			
General Fund	53,055	85,447	32,392

Comparatives for movement in funds

	At 1.4.2022	Net movement in funds	At 31.3.23
Unrestricted funds			
General fund	64,849	(32,211)	32,638
Restricted funds			
Hole/Humby Trust	27,156	0	27,156
TOTAL FUNDS	<u>92,005</u>	<u>(32,211)</u>	<u>59,794</u>

17 RELATED PARTY DISCLOSURES

There were no related party transactions for the year ended 31 March 2024.

BROAD PLAIN & RIVERSIDE YOUTH PROJECT

DETAILED STATEMENT OF FINANCIAL ACTIVITIES

for the year ended 31 March 2024

	31.3.24	31.3.23
INCOME AND ENDOWMENTS		
Donations and Grants	22,811	9,151
Other trading activities		
Advertising Income	4,000	4,000
Educational Training	4,930	59,595
Use of Facilities	4,266	2,440
Income from Events	6,000	59,700
Boxing Events	3,288	0
Car Parking	561	0
	23,045	125,735
Investment Income		
Deposit Account Interest	107	47
Other Income		
Gain on sale of tangible fixed assets	1,084	1,775
Loyalty Awards	4	14
Boxing and fitness	3,290	4,462
Youth Club Income	2,046	4,636
Insurance Claim	668	0
	7,092	10,887
Total Incoming Resources	53,055	145,820
EXPENDITURE		
Other Trading Activities		
Purchases & Transport Costs	2,880	18,113
Rates, Insurance, Light & Heat	29,052	35,085
Trustees Fees	3,305	4,355
Wages	66,076	92,336
Telephone	1,976	1,999
Sundry Expense	426	479
Training Costs	668	780
Hire of Machinery	489	884
Cleaning & Refuse	1,496	3,040
Repairs & Renewals	531	969
Subscriptions	375	2,187
Postage, stationary & computer	2,666	2,044
Alarm Costs	1,947	2,725
Redundancy Pay	3,810	0
Independent Examination Fee	600	600

	116,297	165,596
Other		
Legal Fees	0	714
Fixtures & Fittings Depreciation	204	203
Motor Vehicles Depreciation	0	11,325
	<u>204</u>	<u>12,242</u>
Support Costs		
Bank Charges	131	193
Exceptional Items		
Maintenance Provision no longer required	(24,000)	0
Charities Commission Reserve no longer required	(7,800)	0
	<u>(31,800)</u>	<u>0</u>
Total resources expended	<u>84,832</u>	<u>178,031</u>
Net (expenditure)/Income	<u><u>(31,777)</u></u>	<u><u>(32,211)</u></u>