

ST ANDREWS YOUTH DEVELOPMENT TRUST

England & Wales · Charity number 1169855

Details

Other names	ST ANDREWS YOUTH DEVELOPMENT ART AND CULTURE
Status	Registered
Legal form	CIO
Registered	2016-10-24
Register	View on the Charity Commission register

Contact

Address	Arch 59 Vallance Road London E1 5BW
Phone	02037203215
Email	standrewsyouthdevelopments@gmail.com
Website	http://www.standrewsyouthdevelopmenttrust.org/

Activities

Objects: TO ACT AS A RESOURCE FOR CHILDREN AND YOUNG PEOPLE AGED 6-18 LIVING IN HACKNEY, ISLINGTON, NEWHAM, TOWER HAMLETS AND WALTHAM FOREST BY PROVIDING ADVICE AND ASSISTANCE AND ORGANISING PROGRAMMES OF PHYSICAL, EDUCATIONAL AND OTHER ACTIVITIES AS A MEANS OF:(A) ADVANCING IN LIFE AND HELPING YOUNG PEOPLE BY DEVELOPING THEIR SKILLS, CAPACITIES AND CAPABILITIES TO ENABLE THEM TO PARTICIPATE IN SOCIETY AS INDEPENDENT, MATURE AND RESPONSIBLE INDIVIDUALS;(B) ADVANCING EDUCATION;(C) PROVIDING RECREATIONAL AND LEISURE TIME ACTIVITIES IN THE INTEREST OF SOCIAL WELFARE, DESIGNED TO IMPROVE THEIR CONDITIONS OF LIFE.

Activities: ACTIVITIES INCLUDE SPORT, HEALTH & WELL BEING; CREATIVE & DIGITAL MEDIA; MUSIC & FASHION; ABA BOXING AWARDS, ASDAN ACCREDITED AWARDS AND EMPLOYMENT TRAINING ALL DESIGNED TO BE OUTCOME BASED, ACHIEVED THROUGH VOCATIONAL INDUSTRY-LED EMPLOYMENT PATHWAYS AND DELIVERED WITHIN AN EDUCATIONAL FRAMEWORK Activity Centre, Frampton Park Baptist Church community Centre, E9 7PQ

Classification

- **How:** Provides Services, Other Charitable Activities
- **What:** General Charitable Purposes, Education/training, Arts/culture/heritage/science, Amateur Sport, Economic/community Development/employment, Other Charitable Purposes
- **Who:** Children/young People

Geography

- City Of London
- Hackney
- Newham
- Tower Hamlets

Finances

Period end	Income	Expenditure	Assets	Employees
2025-10-31	£249,384	£125,429	-	-
2024-10-31	£268,251	£124,429	-	-
2023-10-31	£97,602	£57,208	-	-
2022-10-31	£127,788	£119,840	-	-
2021-10-31	£45,079	£26,576	-	-

Trustees

Name	Role	Appointed
CAROL FAROUK-ALHASSAN		2016-10-17
QUAMDEEN AYOOLA AGBOOLA		2016-10-17
SELWYN LLOYD WALKER		2016-10-17

ST ANDREWS YOUTH DEVELOPMENT TRUST

England & Wales - Charity number 1169855

Accounts

Charity Registration Number : 1169855

Company Registration Number : CE008362

ST ANDREWS YOUTH DEVELOPMENT TRUST

A COMPANY LIMITED BY GUARANTEE
TRUSTEES' REPORT
AND
FINANCIAL STATEMENTS
FOR THE YEAR ENDED
31 OCTOBER 2025

ST ANDREWS YOUTH DEVELOPMENT TRUST

LEGAL AND ADMINISTRATIVE INFORMATION

FOR THE YEAR ENDED 31 OCTOBER 2025

Trustees	Quamdeen Ayoola Agboola SELWYN LLOYD WALKER CAROL FAROUK-ALHASSAN
Charity Number	1169855
Company Number	CE008362
Registered Office	19 Morpeth Road Hackney E9 7LD
Independent Examiner	Julius and Julius and Associates LLP 70, Clapton Square Clapton Square London E5 8HW

ST ANDREWS YOUTH DEVELOPMENT TRUST

CONTENTS

FOR THE YEAR ENDED 31 OCTOBER 2025

Trustees' Report

Independent Examiner's Report

Statement of Financial Activities

Balance Sheet

Notes to the Financial Statements

ST ANDREWS YOUTH DEVELOPMENT TRUST

TRUSTEES' REPORT

FOR THE YEAR ENDED 31 OCTOBER 2025

The trustees present their annual report and financial statements for the year ended 31 October 2025.

Trustees' report and financial statements

The trustees who are also directors of the charity for the purposes of the Companies Act 2006, present their report with the financial statements of the charity for the year ended 31 October 2025. The trustees have adopted the provisions of 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).

OBJECTIVES AND ACTIVITIES

Charitable Objectives

The primary objective of St Andrews Youth Development Trust is to act as a resource for children and young people aged 6 to 18, with the aim of supporting their personal, social, and educational development. The charity seeks to advance young people in life by developing their skills, capacities, and capabilities, enabling them to participate fully in society as independent, mature, and responsible individuals. In pursuing this objective, the charity aims to:

- Advance education and lifelong learning
- Promote physical, mental, and emotional wellbeing
- Provide constructive recreational and leisure-time activities in the interests of social welfare
- Improve the conditions of life for children and young people, particularly those facing social or economic disadvantage

All services provided by the charity are offered free of charge, ensuring accessibility and inclusion for all beneficiaries.

Activities Undertaken to Achieve the Objectives

To further its charitable purposes, St Andrews Youth Development Trust delivers a range of structured and supervised activities designed to engage, inspire, and empower young people. These activities include:

- Sport, Health and Wellbeing programmes, including fitness and structured boxing activities (ABA Boxing), aimed at promoting discipline, confidence, physical health, and resilience

- Creative and Digital Media activities, supporting creativity, communication skills, and digital literacy
- Music and Fashion programmes, enabling self-expression, talent development, and cultural engagement
- Recreational and leisure activities, providing safe and positive environments for social interaction and personal development

These activities are designed not only to occupy young people's time constructively but also to equip them with transferable skills that support education, employability, and social inclusion.

Public Benefit and Impact

The charity's activities are targeted at addressing key issues affecting young people, including limited access to positive role models, lack of affordable recreational opportunities, and barriers to skills development. Through its programmes, the charity seeks to achieve the following outcomes:

- Improved confidence, self-esteem, and social skills among participants
- Enhanced educational engagement and aspiration
- Better physical and mental wellbeing
- Reduced social isolation and increased community participation

These outcomes directly further the charity's legal purposes and demonstrate clear public benefit in accordance with charity law.

Strategy for Achieving the Aims

The charity's strategy for achieving its aims includes:

- Delivering structured, age-appropriate programmes led by qualified and experienced facilitators
- Working in partnership with schools, community organisations, and local stakeholders
- Ensuring activities are accessible, inclusive, and responsive to the needs of beneficiaries
- Regularly reviewing programmes to ensure relevance, quality, and impact

Both short-term and long-term planning are undertaken by the Trustees to ensure sustainability and continuous improvement of services.

Measuring Success

The Trustees assess the success of the charity's activities using a combination of qualitative and quantitative measures, including:

- Participation and attendance levels
- Feedback from young people and parents or carers
- Observed improvements in behaviour, confidence, and engagement
- Progression of beneficiaries into further education, training, or positive activities

These measures are reviewed during the reporting period to inform future planning and development.

Trustees' Responsibilities

The Trustees are responsible for maintaining proper accounting records that disclose, with reasonable accuracy, the financial position of the charity at any time. This enables them to ensure that the financial statements comply with the requirements of the Companies Act 2006. The Trustees are also responsible for safeguarding the assets of the charity and for taking reasonable steps to prevent and detect fraud and other irregularities.

Basis of Preparation

This report has been prepared in accordance with:

- The provisions applicable to companies subject to the small companies regime under Part 15 of the Companies Act 2006

- The Charities Statement of Recommended Practice (SORP) (FRS 102)

Trustees

The trustees, who are also the directors for the purpose of company law, and who served during the year and up to the date of signature of the financial statements were:

Quamdeen Ayoola Agboola (Appointed On: 26/10/2016)

SELWYN LLOYD WALKER (Appointed On: 26/10/2016)

CAROL FAROUK-ALHASSAN (Appointed On: 26/10/2016)

Trustees' responsibilities statement

The trustees, who are also the directors of Charity For St Andrews Youth Development Trust for the purpose of company law, are responsible for preparing the Trustees' Report and the financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

Company Law 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, including the income and expenditure, of the charitable company for that year.

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 UK 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 operation.

The trustees are responsible for keeping adequate 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 Companies Act 2006. They 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.

This report was approved by the trustees and signed on its behalf by:

Quamdeen Ayoola Agboola, SELWYN LLOYD WALKER, CAROL FAROUK-ALHASSAN
Trustee

Date : **31 October 2025**

ST ANDREWS YOUTH DEVELOPMENT TRUST

INDEPENDENT EXAMINER'S REPORT

FOR THE YEAR ENDED 31 OCTOBER 2025

Independent Examiner's Report to the Trustees of St Andrews Youth Development Trust

I report to the Charity Trustees on my examination of the accounts of the charity for the year ended 31 October 2025 which consists of the statement of financial activities, balance sheet and the related notes

Responsibilities and basis of report

As the charity's trustees 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 charity's accounts carried out under section 145 of the 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

The charity's gross income exceeded £250,000 and I am qualified to undertake the examination by being a qualified member of ICAEW

I have completed my examination. I confirm that no material matters have come to my attention in connection with the examination (other than that disclosed below *) which gives me cause to believe that in, any material respect:

- the accounting records were not kept in accordance with section 130 of the Charities Act; or
- the accounts did not accord with the accounting records; or
- 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.

Name: **Anthony Faley**

for and on behalf of **Julius and Julius and Associates LLP**

Date: **31 October 2025**

ST ANDREWS YOUTH DEVELOPMENT TRUST

STATEMENT OF FINANCIAL ACTIVITIES

FOR THE YEAR ENDED 31 OCTOBER 2025

Recommended categories by activity	Notes	Unrestricted funds £	Restricted income funds £	Total Funds 2025 £	Total Funds 2024 £
Income and endowments from:					
Donations and legacies	2	117,210.00	-	117,210.00	119,167.24
Charitable activities	3	132,174.54	-	132,174.54	150,084.00
Total		249,384.54	-	249,384.54	269,251.24
Expenditure on:					
Raising funds		1,554.66	-	1,554.66	7,701.50
Charitable activities	4	149,582.62	3,150.00	152,732.62	83,987.50
Other	5	12,221.66	-	12,221.66	33,740.02
Total		163,358.95	3,150.00	166,508.95	125,429.02
Net income/(expenditure)		86,025.59	(3,150.00)	82,875.59	143,822.22
Net movement in funds		86,025.59	(3,150.00)	82,875.59	143,822.22
Reconciliation of funds:					
Total funds brought forward		105,577.34	129,702.90	235,280.24	91,458.02
Total funds carried forward		191,602.93	126,552.90	318,155.83	235,280.24

ST ANDREWS YOUTH DEVELOPMENT TRUST

BALANCE SHEET

FOR THE YEAR ENDED 31 OCTOBER 2025

Recommended categories by activity	Notes	Total Funds 2025 £	Total Funds 2024 £
Fixed assets			
Tangible assets		23,625.62	35,438.43
Total fixed assets		23,625.62	35,438.43
Current assets			
Cash at bank and in hand	6	513,150.21	350,441.81
Total current assets		513,150.21	350,441.81
Creditors: amounts falling due within one year	7	218,620.00	150,600.00
Net current assets/(liabilities)		294,530.21	199,841.81
Total net assets		318,155.83	235,280.24
Funds of the Charity			
Unrestricted funds	8	191,602.93	105,577.34
Restricted income funds	8	126,552.90	129,702.90
Endowment funds	8	-	-
Total funds		318,155.83	235,280.24

For the year ended 31 October 2025 the company was entitled to exemption from audit under section 477 of the Companies Act 2006 relating to small companies.

The members have not required the company to obtain an audit of its accounts for the year in question in accordance with section 476.

The trustees acknowledge their responsibilities for complying with the requirements of the Companies Act 2006 with respect to accounting records and the preparation of accounts.

These accounts have been prepared and delivered in accordance with the provisions applicable to companies subject to the small companies regime.

The financial statements were approved by the trustees on 31 October 2025 and signed on its behalf by:

Quamdeen Ayoola Agboola, SELWYN LLOYD WALKER, CAROL FAROUK-ALHASSAN
Trustee

Date : **31 October 2025**

ST ANDREWS YOUTH DEVELOPMENT TRUST

NOTES TO THE FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 OCTOBER 2025

1. Accounting Policies

The principal accounting policies adopted by the Charity, which is a public benefit entity, in the preparation of the accounts are as follows.

1.1 Basis of preparation

These accounts have been prepared under the historical cost convention, as modified by the inclusion of charitable properties and fixed asset investments and investment properties at valuation.

These accounts 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 Charities Act 2011.

These accounts are presented in pounds sterling and rounded to the nearest pound.

1.2 Going concern

The Trustees have prepared financial projections, taking into consideration the current economic conditions and have, at the time of approving these accounts, a reasonable expectation that the charity has adequate resources to continue in operational existence for the foreseeable future. Thus they continue to adopt the going concern basis of accounting in preparing the accounts.

1.3 Income from donations or grants

Income from donations and grants is recognised when the charity is entitled to the funds, the receipt is probable and the amount can be measured reliably. For donations, this is usually on receipt. For grants, this is usually when a formal offer is made in writing. If a donation or grant contains terms and conditions outside of the charity's control which must be met before the charity is entitled to the funds, or if the donor specifies that the funds must be used in future time periods, then the income is deferred.

1.4 Government grants

The charity has received government grants in the reporting period

1.5 Income from charitable activities

Income from charitable activities is recognised over the period to which the income relates. Concert fees are recognised at the date of the event. Membership fees are recognised over the period of the membership. Rent is recognised over the period to which it relates. Any amounts relating to future periods are deferred.

1.6 Creditors

The charity has creditors which are measured at settlement amounts less any trade discounts.

1.7 Fund accounting

Unrestricted funds are those funds which are available for use at the discretion of the Trustees in furtherance of the general objectives of the charity and which have not been designated for other purposes.

Restricted funds are funds which are to be used in accordance with specific restrictions imposed by donors or which have been raised by the charity for particular purposes.

1.8 Tangible fixed assets

Tangible fixed assets, such as land and buildings, plant, vehicles and equipment, are held to provide an on-going economic benefit to a charity through their contribution, directly or indirectly, to the provision of goods or services by the charity.

Tangible fixed assets, other than freehold land, are stated at cost or valuation less depreciation and any provision for impairment. Depreciation is provided at rates calculated to write off the cost or valuation of fixed assets, less their estimated residual value, over their expected useful lives on the following basis:

Name	Rate (%)	Year	Method
Motor Vehicle	20		Straight-line

2. Income from Donations and Legacies

Analysis	Unrestricted funds	Total funds 2025	Total funds 2024
	£	£	£
ESC Lottery	-	-	13,279.00
General grants provided by Government/other charities	12,310.00	12,310.00	-
London Borough of Tower Hamlets	88,270.00	88,270.00	78,018.24
London Community Foundation	-	-	10,000.00
South Hackney Parochial Charity Grant	16,630.00	16,630.00	17,870.00
Total	117,210.00	117,210.00	119,167.24

3. Income from Charitable Activities

Analysis	Unrestricted funds	Total funds 2025	Total funds 2024
	£	£	£
East End Community Foundation	-	-	10,000.00
Feeding Britain	6,400.00	6,400.00	4,800.00
London Borough Enfield	43,860.00	43,860.00	37,586.00
London Borough of Hackney	69,237.54	69,237.54	69,081.00
National Lottery Awards for All	-	-	20,000.00
St Elizabeth Primary School- donation for coaching	-	-	2,285.00
Victoria Park FC	12,677.00	12,677.00	6,332.00
Total	132,174.54	132,174.54	150,084.00

4. Expenditure on Charitable Activities

Analysis	Unrestricted funds	Restricted income funds	Total funds 2025	Total funds 2024
	£	£	£	£
Charity running cost	23,913.83	3,150.00	27,063.83	30,000.00
Printing and stationery	420.00	-	420.00	-
Staff costs	41,911.45	-	41,911.45	-
Administrative employee costs - Staff entertainment	-	-	-	45,686.00
Sundry Expenses	4,376.60	-	4,376.60	-
Charity Entertainment Costs	24,989.08	-	24,989.08	-
Administration Expense - Staff Training	50,000.00	-	50,000.00	-
Donations	1,397.00	-	1,397.00	-
Total	147,007.96	3,150.00	150,157.96	75,686.00
Support Costs	2,574.66	-	2,574.66	8,301.50
	149,582.62	3,150.00	152,732.62	83,987.50

5. Other Expenditure

Analysis	Unrestricted funds	Total funds 2025	Total funds 2024
	£	£	£
Depreciation Charge for the Year - Motor Vehicles	11,812.81	11,812.81	11,812.81
Other Expenditure	408.85	408.85	21,927.21
Total	12,221.66	12,221.66	33,740.02

6. Cash at bank and in hand

	Total funds 2025	Total funds 2024
	£	£
Bank 1	513,150.21	350,441.81
Total	513,150.21	350,441.81

7. Creditors: Amounts falling due within one year

	Total funds 2025	Total funds 2024
	£	£
Other creditors	218,620.00	150,600.00
Total	218,620.00	150,600.00

8. Charity funds

8.1 Details of material funds held and movements during the CURRENT reporting period

Fund names	Fund balances brought forward	Income	Expenditure	Transfers	Gains and losses	Fund balances carried forward
	£	£	£	£	£	£
Unrestricted funds						
General Fund	-	87,621.54	84,040.74	-	-	3,580.80
Unrestricted General Funds	40,394.02	161,763.00	79,318.21	-	-	122,838.81
	65,183.32	-	-	-	-	65,183.32
Restricted income funds						
Restricted Income Funds	51,064.00	-	3,150.00	-	-	47,914.00
	78,638.90	-	-	-	-	78,638.90
Total	235,280.24	249,384.54	166,508.95	-	-	318,155.83

8.2 Details of material funds held and movements during the PREVIOUS reporting period

Fund names	Fund balances brought forward	Income	Expenditure	Transfers	Gains and losses	Fund balances carried forward
	£	£	£	£	£	£
Unrestricted funds						
	-	173,987.24	108,803.92	-	-	65,183.32
Unrestricted General Funds	40,394.02	-	-	-	-	40,394.02
Restricted income funds						
	-	95,264.00	16,625.10	-	-	78,638.90
Restricted Income Funds	51,064.00	-	-	-	-	51,064.00
Total	91,458.02	269,251.24	125,429.02	-	-	235,280.24

ST ANDREWS YOUTH DEVELOPMENT TRUST

England & Wales - Charity number 1169855

Accounts

St Andrews Youth Development Trust

Charity No. 1169855

Company No. CE008362

Trustees' Report and Unaudited Accounts

31 October 2024

St Andrews Youth Development Trust
Contents

	Pages
Trustees' Annual Report	-
Independent Examiner's Report	2
Statement of Financial Activities	3
Summary Income and Expenditure Account	4
Balance Sheet	5
Statement of Cash flows	6
Notes to the Accounts	7
Detailed Statement of Financial Activities	8

St Andrews Youth Devept Art and Culture

The trustees, who are also directors of the charity for the purposes of the Companies Act 2006, present their report with the unaudited financial statements of the charity for the year ended 31 October 2024.

REFERENCE AND ADMINISTRATIVE DETAILS

Company No. CE008362

Charity No. 1169855

Principal Office

Frampton Park Baptist Church

Community Centre

Frampton Park Road

London

E9 7PQ

Registered Office

19 Morpeth Road

Hackney

London

E9 7LD

Directors and Trustees

The Directors of the charitable company are its Trustees for the purposes of charity law.

The following Directors and Trustees served during the year:

C. FAROUK-ALHASSAN

Q.A. AGBOOLA

S.L. WALKER

Key Management Personnel

	KMP Name 1
KMP 2	KMP Name 2
KMP 3	KMP Name 3
KMP 4	KMP Name 4
KMP 5	KMP Name 5

Accountants

Julius and Julius and Associates LLP

70 Clapton Square

London

E5 8HW

Bankers

TSB Bank

404 Bethnal , Green

London

St Andrews Youth Development Trust
Trustees Annual Report

E2 0AH
Address Line 5

Solicitors
Address Line 5

Investment Advisors
Address Line 5

OBJECTIVES AND ACTIVITIES

TO ACT AS A RESOURCE FOR CHILDREN AND YOUNG PEOPLE AGED 6-18;ADVANCING IN LIFE AND HELPING YOUNG PEOPLE BY DEVELOPING THEIR SKILLS, CAPACITIES AND CAPABILITIES TO ENABLE THEM TO PARTICIPATE IN SOCIETY AS INDEPENDENT, MATURE AND RESPONSIBLE INDIVIDUALS;ADVANCING EDUCATION;PROVIDING RECREATIONAL AND LEISURE TIME ACTIVITIES IN THE INTEREST OF SOCIAL WELFARE, DESIGNED TO IMPROVE THEIR CONDITIONS OF LIFE

ACTIVITIES INCLUDE SPORT, HEALTH & WELL BEING; CREATIVE & DIGITAL MEDIA; MUSIC & FASHION; ABA BOXING

ST ANDREWS YOUTH DEVELOPMENT TRUST ACT AS RESOURSE FOR CHILDREN FREE OF CHARGE

A larger charity must provide an explanation of its aims, including details of the issues it seeks to tackle and the changes or differences it seeks to make through its activities...

A larger charity must provide an explanation how the achievement of its aims will further its legal purposes...

A larger charity must provide an explanation of its strategies for achieving its stated aims and objectives...

A larger charity must provide an explanation of its criteria or measures it uses to assess success in the reporting period...

A larger charity should provide a more detailed explanation of its short-term and long-term aims and objectives...

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

The above report has been prepared in accordance with the provisions applicable to companies subject to the small companies regime as set out in Part 15 of the Companies Act 2006 and in accordance with the Charities SORP (FRS 102).

Signed on behalf of the board

Q.A. AGBOOLA
Trustee
31 October 2024

Independent Examiner's Report to the trustees of St Andrews Youth Development Trust

I report to the charity trustees on my examination of the financial statements of St Andrews Youth Development Trust for the year ended 31 October 2024.

Responsibilities and basis of report

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

Having satisfied myself that the financial statements of the Charity 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 financial statements 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 statement

As the charity'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 ACA/ICAEW, which is one of the listed bodies.

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:

- accounting records were not kept in accordance with section 386 of the 2006 Act ; or
- the financial statements do not accord with those records; or
- the financial statements do not comply with the accounting requirements under section 396 of the 2006 Act other than any requirement that the financial statements give a 'true and fair' view which is not a matter considered as part of an independent examination; or
- the financial statements 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 financial statements to be reached.

Anthony Faley ACA/ICAEW
Julius and Julius and Associates LLP
70 Clapton Square
London

E5 8HW
31 October 2024

St Andrews Youth Development Trust
Statement of Financial Activities
for the year ended 31 October 2024

	Notes	Unrestricted funds 2024 £	Restricted funds 2024 £	Endowment funds 2024 £	Total funds 2024 £	Total funds 2023 £
Income and endowments from:						
Donations and legacies	4	77,777	41,390	-	119,167	21,945
Charitable activities	5	77,409	36,875	-	114,284	74,657
Other activities	6	18,800	16,000	16,000	50,800	-
Other	7	-	-	-	-	1,000
Total		173,987	94,264	16,000	268,251	97,602
Expenditure on:						
Charitable activities	8	30,000	-	-	30,000	20,000
Other	9	94,429	-	-	94,429	37,208
Total		124,429	-	-	124,429	57,208
Net gains on investments		-	-	-	-	-
Net income	10	49,558	94,264	16,000	159,822	40,394
Transfers between funds		-	-	-	-	-
Net income before other gains/(losses)		49,558	94,264	16,000	159,822	40,394
Other gains and losses						
Net movement in funds		49,558	94,264	16,000	159,822	40,394
Reconciliation of funds:						
Total funds brought forward		40,394	51,064	-	91,458	51,064
Total funds carried forward		89,952	145,328	16,000	251,280	91,458

St Andrews Youth Development Trust
Summary Income and Expenditure Account
for the year ended 31 October 2024

	2024 £	2023 £
Income	268,251	97,602
Gross income for the year	<u>268,251</u>	<u>97,602</u>
Expenditure	112,616	57,208
Depreciation and charges for impairment of fixed assets	11,813	-
Total expenditure for the year	<u>124,429</u>	<u>57,208</u>
Net income before tax for the year	143,822	40,394
Net income for the year	<u><u>143,822</u></u>	<u><u>40,394</u></u>

St Andrews Youth Development Trust

Balance Sheet

at 31 October 2024

Company No. CE008362	Notes	2024 £	2023 £
Fixed assets			
Tangible assets	12	35,438	24,000
		<u>35,438</u>	<u>24,000</u>
Current assets			
Cash at bank and in hand		350,441	206,270
		<u>350,441</u>	<u>206,270</u>
Creditors: Amount falling due within one year	13	1	-
Net current assets		<u>350,442</u>	<u>206,270</u>
Total assets less current liabilities		385,880	230,270
Creditors: Amounts falling due after more than one year	14	(150,600)	(138,812)
Net assets excluding pension asset or liability		<u>235,280</u>	<u>91,458</u>
Total net assets		<u><u>235,280</u></u>	<u><u>91,458</u></u>
The funds of the charity			
Restricted funds	15		
Endowment funds		16,000	-
Restricted income funds		129,328	51,064
		<u>145,328</u>	<u>51,064</u>
Unrestricted funds	15		
General funds		89,952	40,394
		<u>89,952</u>	<u>40,394</u>
Reserves	15		
Total funds		<u><u>235,280</u></u>	<u><u>91,458</u></u>

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

For the year ended 31 October 2024 the company was entitled to exemption under section 477 of the Companies Act 2006 relating to small companies.

The members have not required the company to obtain an audit in accordance with section 476 of the Companies Act 2006.

The directors acknowledge their responsibilities for complying with the requirements of the Companies Act 2006 with respect to accounting records and the preparation of accounts.

Approved by the board on 31 October 2024

And signed on its behalf by:

Q.A. AGBOOLA
Trustee
31 October 2024

St Andrews Youth Development Trust
Statement of Cash flows
for the year ended 31 October 2024

	2024 £	2023 £
Cash flows from operating activities		
Net income per Statement of Financial Activities	159,822	40,394
Adjustments for:		
Depreciation of property, plant and equipment	11,813	-
Other gains/losses	-	-
Increase in trade and other payables	11,788	68,212
Net cash provided by operating activities	<u>183,423</u>	<u>107,606</u>
Cash flows from investing activities		
Payments for property, plant and equipment	(23,251)	(24,000)
Net cash used in investing activities	<u>(23,251)</u>	<u>(23,000)</u>
Net cash from financing activities	<u>-</u>	<u>-</u>
Net increase in cash and cash equivalents	160,172	84,606
Cash and cash equivalents at the beginning of the year	206,270	121,664
Cash and cash equivalents at the end of the year	<u>366,442</u>	<u>206,270</u>
Components of cash and cash equivalents		
Cash and bank balances	350,441	206,270
	<u>350,441</u>	<u>206,270</u>

1 Accounting policies

Basis of preparation

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 2015) - (Charities SORP (FRS 102)), the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) and the Companies Act 2006.

Change in basis of accounting or to previous accounts

There has been no change to the accounting policies (valuation rules and method of accounting) since last year and no changes have been made to accounts for previous years.

Fund accounting

Unrestricted funds These are available for use at the discretion of the trustees in furtherance of the general objects of the charity.

Designated funds These are unrestricted funds earmarked by the trustees for particular purposes.

Revaluation funds These are unrestricted funds which include a revaluation reserve representing the restatement of investment assets at their market values.

Restricted funds These are available for use subject to restrictions imposed by the donor or through terms of an appeal.

Income

Recognition of income Income is included in the Statement of Financial Activities (SoFA) when the charity becomes entitled to, and virtually certain to receive, the income and the amount of the income can be measured with sufficient reliability.

Income with related expenditure Where income has related expenditure the income and related expenditure is reported gross in the SoFA.

Donations and legacies Voluntary income received by way of grants, donations and gifts is included in the the SoFA when receivable and only when the Charity has unconditional entitlement to the income.

Tax reclaims on donations and gifts Income from tax reclaims is included in the SoFA at the same time as the gift/donation to which it relates.

Donated services and facilities These are only included in income (with an equivalent amount in expenditure) where the benefit to the Charity is reasonably quantifiable, measurable and material.

Volunteer help The value of any volunteer help received is not included in the accounts.

Investment income This is included in the accounts when receivable.

Gains/(losses) on revaluation of fixed assets This includes any gain or loss resulting from revaluing investments to market value at the end of the year.

Gains/(losses) on investment assets This includes any gain or loss on the sale of investments.

Expenditure

Recognition of expenditure	Expenditure is recognised on an accruals basis. Expenditure includes any VAT which cannot be fully recovered, and is reported as part of the expenditure to which it relates.
Expenditure on raising funds	These comprise the costs associated with attracting voluntary income, fundraising trading costs and investment management costs.
Expenditure on charitable activities	These comprise the costs incurred by the Charity in the delivery of its activities and services in the furtherance of its objects, including the making of grants and governance costs.
Grants payable	All grant expenditure is accounted for on an actual paid basis plus an accrual for grants that have been approved by the trustees at the end of the year but not yet paid.
Governance costs	These include those costs associated with meeting the constitutional and statutory requirements of the Charity, including any audit/independent examination fees, costs linked to the strategic management of the Charity, together with a share of other administration costs.
Other expenditure	These are support costs not allocated to a particular activity.

Taxation

The charity is exempt from corporation tax on its charitable activities.

Freehold investment property

Investment properties are measured initially at cost and subsequently at fair value at each balance sheet date and are not depreciated. All gains or losses are taken to the Statement of Financial Activities as they arise.

Stocks

Stock is included at the lower of cost or net realisable value. Donated items of stock are recognised at fair value which is the amount the charity would have been willing to pay for the items on the open market.

Trade and other debtors

Trade and other debtors are recognised at the settlement amount due after any trade discount offered. Prepayments are valued at the amount prepaid net of any trade discounts due.

Cash and cash equivalents

Cash and cash equivalents comprise cash at bank and on hand, demand deposits with banks and other short-term highly liquid investments with original maturities of three months or less and bank overdrafts. In the statement of financial position, bank overdrafts are shown within borrowings or current liabilities. In the Statement of Cash Flows, cash and cash equivalents are shown net of bank overdrafts that are repayable on demand and form an integral part of the company's cash management.

Trade and other creditors

Short term creditors are measured at the transaction price. Other creditors and provisions are recognised where the charity has a present obligation resulting from a past event that will probably result in the transfer of funds to a third party and the amount due to settle the obligation can be measured or estimated reliably. Creditors and provisions are normally recognised at their settlement amount after allowing for any trade discounts due.

Research and development

Expenditure on research and development is written off in the year in which it is incurred.

Foreign currencies

Monetary assets and liabilities denominated in currencies other than the functional currency of the charity are translated at the rates of exchange prevailing at the end of the reporting period.

Transactions in currencies other than the functional currency of the charity are recorded at the rate of exchange on the date that the transaction occurred.

All exchange differences are taken into account in arriving at net income/expenditure.

Leased assets

Where the charity enters into a lease which entails taking substantially all the risks and rewards of ownership of an asset, the lease is treated as a finance lease.

Leases which do not transfer substantially all the risks and rewards of ownership to charity are classified as operating leases.

Assets held under finance leases are initially recognised as assets of the charity at their fair value at the inception of the lease or, if lower, at the present value of the minimum lease payments. The corresponding liability to the lessor is included in the balance sheet date as a finance lease obligation.

Lease payments are apportioned between finance expenses and reduction of the lease obligation so as to achieve a constant rate of interest on the remaining balance of the liability. Finance expenses are recognised immediately, unless they are directly attributable to qualifying assets, in which case they are capitalised in accordance with the charity's policy on borrowing costs.

Assets held under finance leases are depreciated in the same way as owned assets.

Operating lease payments are recognised as an expense on a straight-line basis over the lease term.

In the event that lease incentives are received to enter into operating leases, such incentives are recognised as a liability. The aggregate benefit of incentives is recognised as a reduction of rental expense on a straight-line basis.

Pension costs

The charity operates a defined contribution plan for its employees. A defined contribution plan is a pension plan under which the company pays fixed contributions into a separate entity. Once the contributions have been paid the company has no further payments obligations. The contributions are recognised as expenses when they fall due. Amounts not paid are shown in accruals in the balance sheet. The assets of the plan are held separately from the company in independently administered funds.

Receipt of donated goods, facilities and services

All donated goods, facilities and services received are recognised within incoming resources and expenditure at an estimate of the value to the charity.

2 Company status

The company is a private company limited by guarantee and consequently does not have share capital.

3 Statement of Financial Activities - prior year

	Unrestricted funds 2023 £	Restricted funds 2023 £	Total funds 2023 £
Income and endowments from:			
Donations and legacies	27,884	-	27,884
Charitable activities	68,718	-	68,718
Other	1,000	-	1,000
Total	<u>97,602</u>	<u>-</u>	<u>97,602</u>
Expenditure on:			
Charitable activities	-	20,000	20,000
Other	37,208	-	37,208
Total	<u>37,208</u>	<u>20,000</u>	<u>57,208</u>
Net income	<u>60,394</u>	<u>(20,000)</u>	<u>40,394</u>
Net income before other gains/(losses)	60,394	(20,000)	40,394
Other gains and losses:			
Net movement in funds	<u>60,394</u>	<u>(20,000)</u>	<u>40,394</u>
Reconciliation of funds:			
Total funds brought forward	-	51,064	51,064
Total funds carried forward	<u>60,394</u>	<u>31,064</u>	<u>91,458</u>

4 Income from donations and legacies

	Unrestricted £	Restricted £	Total 2024 £	Total 2023 £
South Hackney Parochial Charity Grant	12,509	5,361	17,870	7,230
London Borough of Tower Hamlets	54,613	23,405	78,018	14,715
London Community Foundation	8,000	2,000	10,000	-
ESC Lottery	2,656	10,623	13,279	-
	<u>77,777</u>	<u>41,390</u>	<u>119,167</u>	<u>21,945</u>

St Andrews Youth Development Trust
Notes to the Accounts

5 Income from charitable activities

	Unrestricted	Restricted	Total 2024	Total 2023
	£	£	£	£
London Borough of Hackney	55,265	13,816	69,081	49,580
London Borough Enfield	18,793	18,793	37,586	19,138
St Elizabeth Primary School-donation for coaching	2,285	-	2,285	-
Victoria Park FC	1,066	4,266	5,332	5,939
	<u>77,409</u>	<u>36,875</u>	<u>114,284</u>	<u>74,657</u>

6 Income from other trading activities

	Unrestricted	Restricted	Endowment	Total 2024	Total 2023
	£	£	£	£	£
East End Community Foundation	10,000	-	-	10,000	-
Feeding Britain	4,800	-	-	4,800	-
National Lottery Awards for All	4,000	16,000	16,000	36,000	-
	<u>18,800</u>	<u>16,000</u>	<u>16,000</u>	<u>50,800</u>	<u>-</u>

7 Other income

Total 2024	Total 2023
£	£
-	1,000
<u>-</u>	<u>1,000</u>

8 Expenditure on charitable activities

	Unrestricted	Total 2024	Total 2023
	£	£	£
<i>Expenditure on charitable activities</i>			
London Borough Enfield	30,000	30,000	20,000
<i>Governance costs</i>			
	<u>30,000</u>	<u>30,000</u>	<u>20,000</u>

9 Other expenditure

	Unrestricted	Total 2024	Total 2023
	£	£	£
Employee costs	45,686	45,686	21,505
Motor and travel costs	1,843	1,843	1,673
Amortisation, depreciation, impairment, profit/loss on disposal of fixed assets	11,813	11,813	-
General administrative costs	34,487	34,487	13,430
Legal and professional costs	600	600	600
	<u>94,429</u>	<u>94,429</u>	<u>37,208</u>

10 Net income before transfers

	2024	2023
	£	£
This is stated after charging:		
Depreciation of owned fixed assets	11,813	-

11 Staff costs

	2024	2023
	£	£
Salaries and wages	-	15,980
	<u>-</u>	<u>15,980</u>

No employee received emoluments in excess of £60,000.

12 Tangible fixed assets

	£	£
Cost or revaluation		
At 1 November 2023	24,000	24,000
Additions	23,251	23,251
At 31 October 2024	<u>47,251</u>	<u>47,251</u>
Depreciation and impairment		
Depreciation charge for the year	11,813	11,813
At 31 October 2024	<u>11,813</u>	<u>11,813</u>
Net book values		
At 31 October 2024	<u>35,438</u>	<u>35,438</u>
At 31 October 2023	<u>24,000</u>	<u>24,000</u>

13 Creditors:

amounts falling due within one year

	2024	2023
	£	£
Accruals	(1)	-
	<u>(1)</u>	<u>-</u>

St Andrews Youth Development Trust
Notes to the Accounts

14 Creditors:
amounts falling due after more than one year

	2024	2023
	£	£
Accruals	600	600
Deferred income	150,000	138,212
	<u>150,600</u>	<u>138,812</u>

15 Movement in funds

	At 1 November 2023	Incoming resources (including other gains/losses) £	Resources expended £	At 31 October 2024 £
Restricted funds:				
Endowment funds:	-	16,000	-	16,000
<i>Total</i>	<u>-</u>	<u>16,000</u>	<u>-</u>	<u>16,000</u>
Restricted income funds:				
	51,064	5,361	-	56,425
	-	23,405	-	23,405
	-	2,000	-	2,000
	-	10,623	-	10,623
	-	13,816	-	13,816
	-	18,793	-	18,793
	-	4,266	-	4,266
<i>Total</i>	<u>51,064</u>	<u>78,264</u>	<u>-</u>	<u>129,328</u>
Unrestricted funds:				
General funds	40,394	173,987	(124,429)	89,952
<i>Total funds</i>	<u>91,458</u>	<u>268,251</u>	<u>(124,429)</u>	<u>235,280</u>

16 Analysis of net assets between funds

	Unrestricted funds £	Restricted funds £	Total £
Fixed assets	-	35,438	35,438
Net current assets	256,178	94,264	350,442
Creditors due in more than one year and provisions	(150,600)	-	(150,600)
	<u>105,578</u>	<u>129,702</u>	<u>235,280</u>

17 Reconciliation of net debt

	At 1 November 2023 £	Cash flows £	At 31 October 2024 £
Cash and cash equivalents	206,270	144,171	350,441
	<u>206,270</u>	<u>144,171</u>	<u>350,441</u>
Net debt	<u>206,270</u>	<u>144,171</u>	<u>350,441</u>

18 Related party disclosures
Controlling party

St Andrews Youth Development Trust
Detailed Statement of Financial Activities
for the year ended 31 October 2024

	Unrestricted funds 2024 £	Restricted funds 2024 £	Endowment funds 2024 £	Total funds 2024 £	Total funds 2023 £
Income and endowments from:					
Donations and legacies					
South Hackney Parochial Charity Grant	12,509	5,361	-	17,870	7,230
London Borough of Tower Hamlets	54,613	23,405	-	78,018	14,715
London Community Foundation	8,000	2,000	-	10,000	-
ESC Lottery	2,656	10,623	-	13,279	-
	<u>77,777</u>	<u>41,390</u>	<u>-</u>	<u>119,167</u>	<u>21,945</u>
Charitable activities					
London Borough of Hackney	55,265	13,816	-	69,081	49,580
London Borough Enfield	18,793	18,793	-	37,586	19,138
St Elizabeth Primary School-donation for coaching	2,285	-	-	2,285	-
Victoria Park FC	1,066	4,266	-	5,332	5,939
	<u>77,409</u>	<u>36,875</u>	<u>-</u>	<u>114,284</u>	<u>74,657</u>
Other activities					
East End Community Foundation	10,000	-	-	10,000	-
Feeding Britain	4,800	-	-	4,800	-
National Lottery Awards for All	4,000	16,000	16,000	20,000	-
	<u>18,800</u>	<u>16,000</u>	<u>16,000</u>	<u>34,800</u>	<u>-</u>
Other					
	-	-	-	-	1,000
	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>1,000</u>
Total income and endowments	173,986	94,265	16,000	268,251	97,602
Expenditure on:					
Charitable activities					
London Borough Enfield	30,000	-	-	30,000	20,000
	<u>30,000</u>	<u>-</u>	<u>-</u>	<u>30,000</u>	<u>20,000</u>
Total of expenditure on charitable activities	30,000	-	-	30,000	20,000
Employee costs					
Salaries/wages	-	-	-	-	15,980
Staff entertainment	45,686	-	-	45,686	5,463
Staff recruitment	-	-	-	-	13
Staff training	-	-	-	-	49
	<u>45,686</u>	<u>-</u>	<u>-</u>	<u>45,686</u>	<u>21,505</u>
Motor and travel costs					
Travel and subsistence	1,843	-	-	1,843	1,673
	<u>1,843</u>	<u>-</u>	<u>-</u>	<u>1,843</u>	<u>1,673</u>

St Andrews Youth Development Trust
Detailed Statement of Financial Activities

General administrative costs, including depreciation and amortisation					
Depreciation of	11,813	-	-	11,813	-
Bad debts	-	-	-	-	200
Equipment expensed	-	-	-	-	370
Equipment leasing and hire charges	4,200	-	-	4,200	5,700
Equipment repairs and maintenance	1,350	-	-	1,350	652
Exchange rate (gain)/loss	2,690	-	-	2,690	1,101
General insurances	-	-	-	-	77
Software, IT support and related costs	5,320	-	-	5,320	5,330
Sundry expenses	20,927	-	-	20,927	-
	<u>46,300</u>	<u>-</u>	<u>-</u>	<u>46,300</u>	<u>13,430</u>
Legal and professional costs					
Accountancy and bookkeeping	600	-	-	600	600
	<u>600</u>	<u>-</u>	<u>-</u>	<u>600</u>	<u>600</u>
Total of expenditure of other costs	<u>94,429</u>	<u>-</u>	<u>-</u>	<u>94,429</u>	<u>37,208</u>
Total expenditure	124,429	-	-	124,429	57,208
Net gains on investments	-	-	-	-	-
Net income	<u>49,557</u>	<u>94,265</u>	<u>16,000</u>	<u>159,822</u>	<u>40,394</u>
Net income before other gains/(losses)	<u>49,557</u>	<u>94,265</u>	<u>16,000</u>	<u>159,822</u>	<u>40,394</u>
Other Gains	-	-	-	-	-
Net movement in funds	<u>49,557</u>	<u>94,265</u>	<u>16,000</u>	<u>159,822</u>	<u>40,394</u>
Reconciliation of funds:					
Total funds brought forward	40,394	51,064	-	91,458	51,064
Total funds carried forward	<u>89,951</u>	<u>145,329</u>	<u>16,000</u>	<u>251,280</u>	<u>91,458</u>

ST ANDREWS YOUTH DEVELOPMENT TRUST

England & Wales - Charity number 1169855

Accounts

St Andrews Youth Development Trust

Charity No. 1169855

Company No. CE008362

Trustees' Report and Unaudited Accounts

31 October 2023

St Andrews Youth Development Trust
Contents

	Pages
Trustees' Annual Report	2
Independent Examiner's Report	3
Statement of Financial Activities	4
Summary Income and Expenditure Account	5
Balance Sheet	6
Statement of Cash flows	7
Notes to the Accounts	8
Detailed Statement of Financial Activities	9

St Andrews Youth Devept Art and Culture

The trustees, who are also directors of the charity for the purposes of the Companies Act 2006, present their report with the unaudited financial statements of the charity for the year ended 31 October 2023.

REFERENCE AND ADMINISTRATIVE DETAILS

Company No. CE008362

Charity No. 1169855

Principal Office

Frampton Park Baptist Church

Community Centre

Frampton Park Road

London

E9 7PQ

Registered Office

19 Morpeth Road

Hackney

London

E9 7LD

Directors and Trustees

The Directors of the charitable company are its Trustees for the purposes of charity law.

The following Directors and Trustees served during the year:

C. FAROUK-ALHASSAN

Q.A. AGBOOLA

S.L. WALKER

Accountants

Julius and Julius and Associates LLP

70 Clapton Square

London

E5 8HW

Bankers

TSB Bank

404 Bethnal , Green

London

E2 0AH

Address Line 5

OBJECTIVES AND ACTIVITIES

TO ACT AS A RESOURCE FOR CHILDREN AND YOUNG PEOPLE AGED 6-18;ADVANCING IN LIFE AND HELPING YOUNG PEOPLE BY DEVELOPING THEIR SKILLS, CAPACITIES AND CAPABILITIES TO ENABLE THEM TO PARTICIPATE IN SOCIETY AS INDEPENDENT, MATURE AND RESPONSIBLE INDIVIDUALS;ADVANCING EDUCATION;PROVIDING RECREATIONAL AND LEISURE TIME ACTIVITIES IN THE INTEREST OF SOCIAL WELFARE, DESIGNED TO IMPROVE THEIR CONDITIONS OF LIFE

ACTIVITIES INCLUDE SPORT, HEALTH & WELL BEING; CREATIVE & DIGITAL MEDIA; MUSIC & FASHION; ABA BOXING

ST ANDREWS YOUTH DEVELOPMENT TRUST ACT AS RESOURCE FOR CHILDREN FREE OF CHARGE

A larger charity must provide an explanation of its aims, including details of the issues it seeks to tackle and the changes or differences it seeks to make through its activities...

A larger charity must provide an explanation how the achievement of its aims will further its legal purposes...

A larger charity must provide an explanation of its strategies for achieving its stated aims and objectives...

A larger charity must provide an explanation of its criteria or measures it uses to assess success in the reporting period...

A larger charity should provide a more detailed explanation of its short-term and long-term aims and objectives...

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

The above report has been prepared in accordance with the provisions applicable to companies subject to the small companies regime as set out in Part 15 of the Companies Act 2006 and in accordance with the Charities SORP (FRS 102).

Signed on behalf of the board

Q.A. AGBOOLA

Trustee

31 October 2023

Independent Examiner's Report to the trustees of St Andrews Youth Development Trust

I report to the charity trustees on my examination of the financial statements of St Andrews Youth Development Trust for the year ended 31 October 2023.

Responsibilities and basis of report

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

Having satisfied myself that the financial statements of the Charity 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 financial statements 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 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:

- accounting records were not kept in accordance with section 386 of the 2006 Act ; or
- the financial statements do not accord with those records; or
- the financial statements do not comply with the accounting requirements under section 396 of the 2006 Act other than any requirement that the financial statements give a 'true and fair' view which is not a matter considered as part of an independent examination; or
- the financial statements 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 financial statements to be reached.

Olufemi Fajebe ACA/ICAEW
Julius and Julius and Associates LLP
70 Clapton Square
London

E5 8HW
31 October 2023

St Andrews Youth Development Trust
Statement of Financial Activities
for the year ended 31 October 2023

	Notes	Unrestricted funds 2023 £	Restricted funds 2023 £	Total funds 2023 £	Total funds 2022 £
Income and endowments from:					
Donations and legacies	4	27,884	-	27,884	38,758
Charitable activities	5	68,718	-	68,718	85,930
Others- Corporate Bodies	6	1,000	-	1,000	3,100
Total		97,602	-	97,602	127,788
Expenditure on:					
Charitable activities	7	-	20,000	20,000	70,000
Administrative Expenses	8	37,208	-	37,208	49,840
Total		37,208	20,000	57,208	119,840
Net gains on investments		-	-	-	-
Net income		60,394	(20,000)	40,394	7,948
Transfers between funds		-	-	-	-
Net income before other gains/(losses)		60,394	(20,000)	40,394	7,948
Other gains and losses					
Net movement in funds		60,394	(20,000)	40,394	7,948
Reconciliation of funds:					
Total funds brought forward		-	51,064	51,064	43,116
Total funds carried forward		60,394	31,064	91,458	51,064

St Andrews Youth Development Trust
 Summary Income and Expenditure Account
 for the year ended 31 October 2023

	2023 £	2022 £
Income	97,602	127,788
Gross income for the year	<u>97,602</u>	<u>127,788</u>
Expenditure	57,208	119,840
Total expenditure for the year	<u>57,208</u>	<u>119,840</u>
Net income before tax for the year	40,394	7,948
Net income for the year	<u><u>40,394</u></u>	<u><u>7,948</u></u>

St Andrews Youth Development Trust

Balance Sheet

at 31 October 2023

Company No. CE008362	Notes	2023 £	2022 £
Fixed assets			
Tangible assets	10	24,000	-
		<u>24,000</u>	<u>-</u>
Current assets			
Cash at bank and in hand		206,270	121,664
		<u>206,270</u>	<u>121,664</u>
Net current assets		206,270	121,664
Total assets less current liabilities		230,270	121,664
Creditors: Amounts falling due after more than one year	11	(138,812)	(70,600)
Net assets excluding pension asset or liability		<u>91,458</u>	<u>51,064</u>
Total net assets		<u><u>91,458</u></u>	<u><u>51,064</u></u>
The funds of the charity			
Restricted funds	12		
Restricted income funds		31,064	51,064
		<u>31,064</u>	<u>51,064</u>
Unrestricted funds	12		
General funds		60,394	-
		<u>60,394</u>	<u>-</u>
Reserves	12		
Total funds		<u><u>91,458</u></u>	<u><u>51,064</u></u>

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

For the year ended 31 October 2023 the company was entitled to exemption under section 477 of the Companies Act 2006 relating to small companies.

The members have not required the company to obtain an audit in accordance with section 476 of the Companies Act 2006.

The directors acknowledge their responsibilities for complying with the requirements of the Companies Act 2006 with respect to accounting records and the preparation of accounts.

Approved by the board on 31 October 2023

And signed on its behalf by:

Q.A. AGBOOLA

Trustee

31 October 2023

St Andrews Youth Development Trust

Statement of Cash flows

for the year ended 31 October 2023

	2023 £	2022 £
Cash flows from operating activities		
Net income per Statement of Financial Activities	40,394	7,948
Adjustments for:		
Other Income	(1,000)	-
Increase in trade and other payables	68,212	70,000
Net cash provided by operating activities	<u>107,606</u>	<u>77,948</u>
Cash flows from investing activities		
Payments for property, plant and equipment	(24,000)	-
Other Income	1,000	-
Net cash used in investing activities	<u>(23,000)</u>	<u>-</u>
Net cash from financing activities	<u>-</u>	<u>-</u>
Net increase in cash and cash equivalents	84,606	77,948
Cash and cash equivalents at the beginning of the year	121,664	43,515
Cash and cash equivalents at the end of the year	<u>206,270</u>	<u>121,463</u>
Components of cash and cash equivalents		
Cash and bank balances	206,270	121,664
	<u>206,270</u>	<u>121,664</u>

1 Accounting policies

Basis of preparation

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 2015) - (Charities SORP (FRS 102)), the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) and the Companies Act 2006.

Change in basis of accounting or to previous accounts

There has been no change to the accounting policies (valuation rules and method of accounting) since last year and no changes have been made to accounts for previous years.

Fund accounting

Unrestricted funds These are available for use at the discretion of the trustees in furtherance of the general objects of the charity.

Designated funds These are unrestricted funds earmarked by the trustees for particular purposes.

Revaluation funds These are unrestricted funds which include a revaluation reserve representing the restatement of investment assets at their market values.

Restricted funds These are available for use subject to restrictions imposed by the donor or through terms of an appeal.

Income

Recognition of income Income is included in the Statement of Financial Activities (SoFA) when the charity becomes entitled to, and virtually certain to receive, the income and the amount of the income can be measured with sufficient reliability.

Income with related expenditure Where income has related expenditure the income and related expenditure is reported gross in the SoFA.

Donations and legacies Voluntary income received by way of grants, donations and gifts is included in the the SoFA when receivable and only when the Charity has unconditional entitlement to the income.

Tax reclaims on donations and gifts Income from tax reclaims is included in the SoFA at the same time as the gift/donation to which it relates.

Donated services and facilities These are only included in income (with an equivalent amount in expenditure) where the benefit to the Charity is reasonably quantifiable, measurable and material.

Volunteer help The value of any volunteer help received is not included in the accounts.

Investment income This is included in the accounts when receivable.

Gains/(losses) on revaluation of fixed assets This includes any gain or loss resulting from revaluing investments to market value at the end of the year.

Gains/(losses) on investment assets This includes any gain or loss on the sale of investments.

Expenditure

Recognition of expenditure	Expenditure is recognised on an accruals basis. Expenditure includes any VAT which cannot be fully recovered, and is reported as part of the expenditure to which it relates.
Expenditure on raising funds	These comprise the costs associated with attracting voluntary income, fundraising trading costs and investment management costs.
Expenditure on charitable activities	These comprise the costs incurred by the Charity in the delivery of its activities and services in the furtherance of its objects, including the making of grants and governance costs.
Grants payable	All grant expenditure is accounted for on an actual paid basis plus an accrual for grants that have been approved by the trustees at the end of the year but not yet paid.
Governance costs	These include those costs associated with meeting the constitutional and statutory requirements of the Charity, including any audit/independent examination fees, costs linked to the strategic management of the Charity, together with a share of other administration costs.
Other expenditure	These are support costs not allocated to a particular activity.

Taxation

The charity is exempt from corporation tax on its charitable activities.

Freehold investment property

Investment properties are measured initially at cost and subsequently at fair value at each balance sheet date and are not depreciated. All gains or losses are taken to the Statement of Financial Activities as they arise.

Stocks

Stock is included at the lower of cost or net realisable value. Donated items of stock are recognised at fair value which is the amount the charity would have been willing to pay for the items on the open market.

Trade and other debtors

Trade and other debtors are recognised at the settlement amount due after any trade discount offered. Prepayments are valued at the amount prepaid net of any trade discounts due.

Cash and cash equivalents

Cash and cash equivalents comprise cash at bank and on hand, demand deposits with banks and other short-term highly liquid investments with original maturities of three months or less and bank overdrafts. In the statement of financial position, bank overdrafts are shown within borrowings or current liabilities. In the Statement of Cash Flows, cash and cash equivalents are shown net of bank overdrafts that are repayable on demand and form an integral part of the company's cash management.

Trade and other creditors

Short term creditors are measured at the transaction price. Other creditors and provisions are recognised where the charity has a present obligation resulting from a past event that will probably result in the transfer of funds to a third party and the amount due to settle the obligation can be measured or estimated reliably. Creditors and provisions are normally recognised at their settlement amount after allowing for any trade discounts due.

Research and development

Expenditure on research and development is written off in the year in which it is incurred.

Foreign currencies

Monetary assets and liabilities denominated in currencies other than the functional currency of the charity are translated at the rates of exchange prevailing at the end of the reporting period.

Transactions in currencies other than the functional currency of the charity are recorded at the rate of exchange on the date that the transaction occurred.

All exchange differences are taken into account in arriving at net income/expenditure.

Leased assets

Where the charity enters into a lease which entails taking substantially all the risks and rewards of ownership of an asset, the lease is treated as a finance lease.

Leases which do not transfer substantially all the risks and rewards of ownership to charity are classified as operating leases.

Assets held under finance leases are initially recognised as assets of the charity at their fair value at the inception of the lease or, if lower, at the present value of the minimum lease payments. The corresponding liability to the lessor is included in the balance sheet date as a finance lease obligation.

Lease payments are apportioned between finance expenses and reduction of the lease obligation so as to achieve a constant rate of interest on the remaining balance of the liability. Finance expenses are recognised immediately, unless they are directly attributable to qualifying assets, in which case they are capitalised in accordance with the charity's policy on borrowing costs.

Assets held under finance leases are depreciated in the same way as owned assets.

Operating lease payments are recognised as an expense on a straight-line basis over the lease term.

In the event that lease incentives are received to enter into operating leases, such incentives are recognised as a liability. The aggregate benefit of incentives is recognised as a reduction of rental expense on a straight-line basis.

Pension costs

The charity operates a defined contribution plan for its employees. A defined contribution plan is a pension plan under which the company pays fixed contributions into a separate entity. Once the contributions have been paid the company has no further payments obligations. The contributions are recognised as expenses when they fall due. Amounts not paid are shown in accruals in the balance sheet. The assets of the plan are held separately from the company in independently administered funds.

Receipt of donated goods, facilities and services

All donated goods, facilities and services received are recognised within incoming resources and expenditure at an estimate of the value to the charity.

2 Company status

The company is a private company limited by guarantee and consequently does not have share capital.

3 Statement of Financial Activities - prior year

	Unrestricted funds 2022 £	Restricted funds 2022 £	Total funds 2022 £
Income and endowments from:			
Donations and legacies	38,758	-	38,758
Charitable activities	85,930	-	85,930
Other	3,100	-	3,100
Total	<u>127,788</u>	<u>-</u>	<u>127,788</u>
Expenditure on:			
Charitable activities	70,000	-	70,000
Other	49,840	-	49,840
Total	<u>119,840</u>	<u>-</u>	<u>119,840</u>
Net income	<u>7,948</u>	<u>-</u>	<u>7,948</u>
Net income before other gains/(losses)	7,948	-	7,948
Other gains and losses:			
Net movement in funds	<u>7,948</u>	<u>-</u>	<u>7,948</u>
Reconciliation of funds:			
Total funds brought forward	-	43,116	43,116
Total funds carried forward	<u>7,948</u>	<u>43,116</u>	<u>51,064</u>

4 Income from donations and legacies

	Unrestricted £	Total 2023 £	Total 2022 £
South Hackney Parochial	7,230	7,230	14,461
LB Tower Hamlet	14,715	14,715	21,935
Victoria Park FC	5,939	5,939	2,362
	<u>27,884</u>	<u>27,884</u>	<u>38,758</u>

5 Income from charitable activities

	Unrestricted £	Total 2023 £	Total 2022 £
Haringey Council	-	-	39,530
LB Hackney	49,580	49,580	26,240
London Borough Enfield	19,138	19,138	20,160
	<u>68,718</u>	<u>68,718</u>	<u>85,930</u>

6 Other income

	Unrestricted	Total 2023	Total 2022
	£	£	£
Corporate	-	-	3,100
Samuel Butler	1,000	1,000	-
	<u>1,000</u>	<u>1,000</u>	<u>3,100</u>

7 Expenditure on charitable activities

	Restricted	Total 2023	Total 2022
	£	£	£
<i>Expenditure on charitable activities</i>			
Food Project	20,000	20,000	70,000
	<u>20,000</u>	<u>20,000</u>	<u>70,000</u>

8 Other expenditure

	Unrestricted	Total 2023	Total 2022
	£	£	£
Wages Cost	21,505	21,505	26,299
Motor and travel costs	1,673	1,673	1,067
Premises costs	-	-	9,090
General administrative costs	13,430	13,430	10,934
Bookkeeping & Accountancy	600	600	2,450
	<u>37,208</u>	<u>37,208</u>	<u>49,840</u>

9 Staff costs

	2023	2022
Wages	15,980	24,415
	<u>15,980</u>	<u>24,415</u>

No employee received emoluments in excess of £60,000.

10 Tangible fixed assets

	£	£
Cost or revaluation Additions	24,000	24,000
At 31 October 2023	<u>24,000</u>	<u>24,000</u>
Net book values		
At 31 October 2023	<u>24,000</u>	<u>24,000</u>

11 Creditors:

amounts falling due after more than one year

	2023	2022
	£	£
Accruals	600	600
Deferred income	138,212	70,000
	<u>138,812</u>	<u>70,600</u>

12 Movement in funds

	At 1 November 2022	Incoming resources (including other gains/losses) £	Resources expended £	At 31 October 2023 £
Restricted funds:				
Restricted income funds:	51,064	-	(20,000)	31,064
<i>Total</i>	<u>51,064</u>	<u>-</u>	<u>(20,000)</u>	<u>31,064</u>
Unrestricted funds:				
General funds	-	97,602	(37,208)	60,394
<i>Total funds</i>	<u>51,064</u>	<u>97,602</u>	<u>(57,208)</u>	<u>91,458</u>

13 Analysis of net assets between funds

	Unrestricted funds £	Restricted funds £	Total £
Fixed assets	-	24,000	24,000
Net current assets	156,270	50,000	206,270
Creditors due in more than one year and provisions	(138,812)	-	(138,812)
	<u>17,458</u>	<u>74,000</u>	<u>91,458</u>

14 Reconciliation of net debt

	At 1 November 2022 £	Cash flows £	At 31 October 2023 £
Cash and cash equivalents	121,664	84,606	206,270
	<u>121,664</u>	<u>84,606</u>	<u>206,270</u>
Net debt	<u>121,664</u>	<u>84,606</u>	<u>206,270</u>

15 Related party disclosures

Controlling party

St Andrews Youth Development Trust
Detailed Statement of Financial Activities
for the year ended 31 October 2023

	Unrestricted funds 2023 £	Restricted funds 2023 £	Total funds 2023 £	Total funds 2022 £
Income and endowments from:				
Donations and legacies				
South Hackney Parochial	7,230	-	7,230	14,461
LB Tower Hamlet	14,715	-	14,715	21,935
Victoria Park FC	5,939	-	5,939	2,362
	<u>27,884</u>	<u>-</u>	<u>27,884</u>	<u>38,758</u>
Charitable activities				
	-	-	-	39,530
	49,580	-	49,580	26,240
	19,138	-	19,138	20,160
	<u>68,718</u>	<u>-</u>	<u>68,718</u>	<u>85,930</u>
Other				
	-	-	-	3,100
Samuel Butler	1,000	-	1,000	-
	<u>1,000</u>	<u>-</u>	<u>1,000</u>	<u>3,100</u>
Total income and endowments	97,602	-	97,602	127,788
Expenditure on:				
Charitable activities				
Food Project	-	20,000	20,000	70,000
	<u>-</u>	<u>20,000</u>	<u>20,000</u>	<u>70,000</u>
Total of expenditure on charitable activities	-	20,000	20,000	70,000
Employee costs				
Salaries/wages	15,980	-	15,980	24,415
Staff entertainment	5,463	-	5,463	1,814
Staff recruitment	13	-	13	13
Staff training	49	-	49	57
	<u>21,505</u>	<u>-</u>	<u>21,505</u>	<u>26,299</u>
Motor and travel costs				
Travel and subsistence	1,673	-	1,673	1,067
	<u>1,673</u>	<u>-</u>	<u>1,673</u>	<u>1,067</u>
Rates	-	-	-	350
Other premises costs	-	-	-	8,740
	<u>-</u>	<u>-</u>	<u>-</u>	<u>9,090</u>
General administrative costs, including depreciation and amortisation				
Equipment expensed	200	-	200	100

St Andrews Youth Development Trust
Detailed Statement of Financial Activities

Equipment repairs and maintenance	370	-	370	728
Exchange rate (gain)/loss	-	-	-	24
General insurances	77	-	77	171
Information and publications	5,700	-	5,700	5,729
Postage and couriers	652	-	652	150
Software, IT support and related costs	-	-	-	300
Stationery and printing	1,101	-	1,101	3,600
Subscriptions	-	-	-	100
Sundry expenses	5,330	-	5,330	-
Telephone, fax and broadband	-	-	-	32
	<u>13,430</u>	<u>-</u>	<u>13,430</u>	<u>10,934</u>
Legal and professional costs				
Accountancy and bookkeeping	600	-	600	600
Consultancy fees	-	-	-	1,850
	<u>600</u>	<u>-</u>	<u>600</u>	<u>2,450</u>
Total of expenditure of other costs	<u>37,208</u>	<u>-</u>	<u>37,208</u>	<u>49,840</u>
Total expenditure	37,208	20,000	57,208	119,840
Net gains on investments	-	-	-	-
	<u>60,394</u>	<u>(20,000)</u>	<u>40,394</u>	<u>7,948</u>
Net income				
Net income before other gains/(losses)	60,394	(20,000)	40,394	7,948
Other Gains	-	-	-	-
	<u>60,394</u>	<u>(20,000)</u>	<u>40,394</u>	<u>7,948</u>
Net movement in funds				
Reconciliation of funds:				
Total funds brought forward	-	51,064	51,064	43,116
Total funds carried forward	<u>60,394</u>	<u>31,064</u>	<u>91,458</u>	<u>51,064</u>

ST ANDREWS YOUTH DEVELOPMENT TRUST

England & Wales - Charity number 1169855

Accounts

St Andrews Youth Development Trust

Charity No. 1169855

Company No. CE008362

Trustees' Report and Unaudited Accounts

31 October 2022

St Andrews Youth Development Trust
Contents

	Pages
Trustees' Annual Report	1
Independent Examiner's Report	2
Statement of Financial Activities	3
Summary Income and Expenditure Account	4
Balance Sheet	5
Statement of Cash flows	6
Notes to the Accounts	7
Detailed Statement of Financial Activities	8

St Andrews Youth Devept Art and Culture

The trustees, who are also directors of the charity for the purposes of the Companies Act 2006, present their report with the unaudited financial statements of the charity for the year ended 31 October 2022.

REFERENCE AND ADMINISTRATIVE DETAILS

Company No. CE008362

Charity No. 1169855

Activity Centre /Office

Frampton Park Baptist Church

Community Centre

Frampton Park Road

London

E9 7PQ

Registered Office

19 Morpeth Road

Hackney

London

E9 7LD

Directors and Trustees

The Directors of the charitable company are its Trustees for the purposes of charity law.

The following Directors and Trustees served during the year:

C. FAROUK-ALHASSAN

Q.A. AGBOOLA

S.L. WALKER

Accountants

Julius and Julius & Ass LLP

70 Clapton Square

London

E5 8HW

Bankers

TSB Bank

404 Bethnal , Green

London

E2 0AH

OBJECTIVES AND ACTIVITIES

TO ACT AS A RESOURCE FOR CHILDREN AND YOUNG PEOPLE AGED 6-18;ADVANCING IN LIFE AND HELPING YOUNG PEOPLE BY DEVELOPING THEIR SKILLS, CAPACITIES AND CAPABILITIES TO ENABLE THEM TO PARTICIPATE IN SOCIETY AS INDEPENDENT, MATURE AND RESPONSIBLE INDIVIDUALS;ADVANCING EDUCATION;PROVIDING RECREATIONAL AND LEISURE TIME ACTIVITIES IN THE INTEREST OF SOCIAL WELFARE, DESIGNED TO IMPROVE THEIR CONDITIONS OF LIFE

ACTIVITIES INCLUDE SPORT, HEALTH & WELL BEING; CREATIVE & DIGITAL MEDIA; MUSIC & FASHION; ABA BOXING

ST ANDREWS YOUTH DEVELOPMENT TRUST ACT AS RESOURCE FOR CHILDREN FREE OF CHARGE

ACHIEVEMENTS AND PERFORMANCE

A large charity must review its charitable activities undertaken, explaining performance achieved against objectives set ...

A large charity must include an explanation when material fundraising activities are undertaken, details of the performance achieved against fundraising objectives set ...

A large charity must provide an explanation when material investments are held, details of investment performance achieved against objectives set ...

A large charity must provide an explanation of any material expenditure occurred to raise income in the future...

A large charity must provide commentary on those significant positive and negative factors within and outside the charity's control which are relevant to the achievement of its objectives ...

PLANS FOR FUTURE PERIODS

A large charity must provide a summary of the charity's plans for the future including its aims and objectives and details of any plans to achieve them ...

A large charity's report should explain the trustees perspective of the future direction of the charity...

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

The above report has been prepared in accordance with the provisions applicable to companies subject to the small companies regime as set out in Part 15 of the Companies Act 2006 and in accordance with the Charities SORP (FRS 102).

Signed on behalf of the board

Q.A. AGBOOLA

Trustee

31 October 2022

Independent Examiner's Report to the trustees of St Andrews Youth Development Trust

I report to the charity trustees on my examination of the financial statements of St Andrews Youth Development Trust for the year ended 31 October 2022 which comprise the Statement of Financial Activities, the Summary Income and Expenditure Account, the Balance Sheet, the Statement of Cash Flows and the related notes.

Responsibilities and basis of report

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

Having satisfied myself that the financial statements of the charity 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 financial statements 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 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:

- accounting records were not kept in accordance with section 386 of the 2006 Act ; or
- the financial statements do not accord with those records; or
- the financial statements do not comply with the accounting requirements under section 396 of the 2006 Act other than any requirement that the financial statements give a 'true and fair' view which is not a matter considered as part of an independent examination; or
- the financial statements have not been prepared in accordance with the Charities SORP (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 financial statements to be reached.

Olufemi Fajebe (FCA, ACA, Bsc)
ICAEW
Julius and Julius & Ass LLP
70 Clapton Square
London

E5 8HW
31 October 2022

St Andrews Youth Development Trust
Statement of Financial Activities
for the year ended 31 October 2022

		Unrestricted funds 2022 £	Restricted funds 2022 £	Total funds 2022 £	Total funds 2021 £
	Notes				
Income and endowments from:					
Donations and legacies	4	38,758	-	38,758	45,079
Council Donations	5	85,930	-	85,930	-
Corporate Bodies	6	3,100	-	3,100	-
Total		127,788	-	127,788	45,079
Expenditure on:					
Food Project	7	70,000	-	70,000	800
Administrative Cost	8	49,840	-	49,840	25,776
Total		119,840	-	119,840	26,576
Net gains on investments		-	-	-	-
Net income		7,948	-	7,948	18,503
Transfers between funds		-	-	-	-
Net income before other gains/(losses)		7,948	-	7,948	18,503
Other gains and losses					
Net movement in funds		7,948	-	7,948	18,503
Reconciliation of funds:					
Total funds brought forward		-	43,116	43,116	24,613
Total funds carried forward		7,948	43,116	51,064	43,116

St Andrews Youth Development Trust
Summary Income and Expenditure Account
for the year ended 31 October 2022

	2022 £	2021 £
Income	127,788	45,079
Gross income for the year	<u>127,788</u>	<u>45,079</u>
Expenditure	119,840	26,576
Total expenditure for the year	<u>119,840</u>	<u>26,576</u>
Net income before tax for the year	7,948	18,503
Net income for the year	<u>7,948</u>	<u>18,503</u>

St Andrews Youth Development Trust

Balance Sheet

at 31 October 2022

Company No. CE008362	Notes	2022 £	2021 £
Current assets			
Cash at bank and in hand		121,664	43,515
		<u>121,664</u>	<u>43,515</u>
Creditors: Amount falling due within one year	10	-	1
Net current assets		<u>121,664</u>	<u>43,516</u>
Total assets less current liabilities		121,664	43,516
Creditors: Amounts falling due after more than one year	11	(70,600)	(400)
Net assets excluding pension asset or liability		<u>51,064</u>	<u>43,116</u>
Total net assets		<u><u>51,064</u></u>	<u><u>43,116</u></u>
The funds of the charity			
Restricted funds			
Restricted income funds	12	43,116	43,116
		<u>43,116</u>	<u>43,116</u>
Unrestricted funds			
General funds	12	7,948	-
		<u>7,948</u>	<u>-</u>
Reserves			
	12		
Total funds		<u><u>51,064</u></u>	<u><u>43,116</u></u>

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

For the year ended 31 October 2022 the company was entitled to exemption under section 477 of the Companies Act 2006 relating to small companies.

The members have not required the company to obtain an audit in accordance with section 476 of the Companies Act 2006.

The directors acknowledge their responsibilities for complying with the requirements of the Companies Act 2006 with respect to accounting records and the preparation of accounts.

Approved by the board on 31 October 2022

And signed on its behalf by:

Q.A. AGBOOLA

Trustee

31 October 2022

St Andrews Youth Development Trust

Statement of Cash flows

for the year ended 31 October 2022

	2022 £	2021 £
Cash flows from operating activities		
Net income per Statement of Financial Activities	7,948	18,503
Adjustments for:		
Dividends, interest and rents from investments	-	-
Increase in trade and other payables	70,000	399
Net cash provided by operating activities	<u>77,948</u>	<u>18,902</u>
Net cash from investing activities	<u>-</u>	<u>-</u>
Net cash from financing activities	<u>-</u>	<u>-</u>
Net increase in cash and cash equivalents	77,948	18,902
Cash and cash equivalents at the beginning of the year	43,515	24,613
Cash and cash equivalents at the end of the year	<u>121,463</u>	<u>43,515</u>
Components of cash and cash equivalents		
Cash and bank balances	121,664	43,515
	<u>121,664</u>	<u>43,515</u>

1 Accounting policies

Basis of preparation

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 2015) - (Charities SORP (FRS 102)), the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) and the Companies Act 2006.

Change in basis of accounting or to previous accounts

There has been no change to the accounting policies (valuation rules and method of accounting) since last year and no changes have been made to accounts for previous years.

Fund accounting

Unrestricted funds These are available for use at the discretion of the trustees in furtherance of the general objects of the charity.

Designated funds These are unrestricted funds earmarked by the trustees for particular purposes.

Revaluation funds These are unrestricted funds which include a revaluation reserve representing the restatement of investment assets at their market values.

Restricted funds These are available for use subject to restrictions imposed by the donor or through terms of an appeal.

Income

Recognition of income Income is included in the Statement of Financial Activities (SoFA) when the charity becomes entitled to, and virtually certain to receive, the income and the amount of the income can be measured with sufficient reliability.

Income with related expenditure Where income has related expenditure the income and related expenditure is reported gross in the SoFA.

Donations and legacies Voluntary income received by way of grants, donations and gifts is included in the the SoFA when receivable and only when the Charity has unconditional entitlement to the income.

Tax reclaims on donations and gifts Income from tax reclaims is included in the SoFA at the same time as the gift/donation to which it relates.

Donated services and facilities These are only included in income (with an equivalent amount in expenditure) where the benefit to the Charity is reasonably quantifiable, measurable and material.

Volunteer help The value of any volunteer help received is not included in the accounts.

Investment income This is included in the accounts when receivable.

Gains/(losses) on revaluation of fixed assets This includes any gain or loss resulting from revaluing investments to market value at the end of the year.

Gains/(losses) on investment assets This includes any gain or loss on the sale of investments.

Expenditure

Recognition of expenditure	Expenditure is recognised on an accruals basis. Expenditure includes any VAT which cannot be fully recovered, and is reported as part of the expenditure to which it relates.
Expenditure on raising funds	These comprise the costs associated with attracting voluntary income, fundraising trading costs and investment management costs.
Expenditure on charitable activities	These comprise the costs incurred by the Charity in the delivery of its activities and services in the furtherance of its objects, including the making of grants and governance costs.
Grants payable	All grant expenditure is accounted for on an actual paid basis plus an accrual for grants that have been approved by the trustees at the end of the year but not yet paid.
Governance costs	These include those costs associated with meeting the constitutional and statutory requirements of the Charity, including any audit/independent examination fees, costs linked to the strategic management of the Charity, together with a share of other administration costs.
Other expenditure	These are support costs not allocated to a particular activity.

Taxation

The charity is exempt from corporation tax on its charitable activities.

Freehold investment property

Investment properties are measured initially at cost and subsequently at fair value at each balance sheet date and are not depreciated. All gains or losses are taken to the Statement of Financial Activities as they arise.

Stocks

Stock is included at the lower of cost or net realisable value. Donated items of stock are recognised at fair value which is the amount the charity would have been willing to pay for the items on the open market.

Trade and other debtors

Trade and other debtors are recognised at the settlement amount due after any trade discount offered. Prepayments are valued at the amount prepaid net of any trade discounts due.

Cash and cash equivalents

Cash and cash equivalents comprise cash at bank and on hand, demand deposits with banks and other short-term highly liquid investments with original maturities of three months or less and bank overdrafts. In the statement of financial position, bank overdrafts are shown within borrowings or current liabilities. In the Statement of Cash Flows, cash and cash equivalents are shown net of bank overdrafts that are repayable on demand and form an integral part of the company's cash management.

Trade and other creditors

Short term creditors are measured at the transaction price. Other creditors and provisions are recognised where the charity has a present obligation resulting from a past event that will probably result in the transfer of funds to a third party and the amount due to settle the obligation can be measured or estimated reliably. Creditors and provisions are normally recognised at their settlement amount after allowing for any trade discounts due.

Research and development

Expenditure on research and development is written off in the year in which it is incurred.

Foreign currencies

Monetary assets and liabilities denominated in currencies other than the functional currency of the charity are translated at the rates of exchange prevailing at the end of the reporting period.

Transactions in currencies other than the functional currency of the charity are recorded at the rate of exchange on the date that the transaction occurred.

All exchange differences are taken into account in arriving at net income/expenditure.

Leased assets

Where the charity enters into a lease which entails taking substantially all the risks and rewards of ownership of an asset, the lease is treated as a finance lease.

Leases which do not transfer substantially all the risks and rewards of ownership to charity are classified as operating leases.

Assets held under finance leases are initially recognised as assets of the charity at their fair value at the inception of the lease or, if lower, at the present value of the minimum lease payments. The corresponding liability to the lessor is included in the balance sheet date as a finance lease obligation.

Lease payments are apportioned between finance expenses and reduction of the lease obligation so as to achieve a constant rate of interest on the remaining balance of the liability. Finance expenses are recognised immediately, unless they are directly attributable to qualifying assets, in which case they are capitalised in accordance with the charity's policy on borrowing costs.

Assets held under finance leases are depreciated in the same way as owned assets.

Operating lease payments are recognised as an expense on a straight-line basis over the lease term.

In the event that lease incentives are received to enter into operating leases, such incentives are recognised as a liability. The aggregate benefit of incentives is recognised as a reduction of rental expense on a straight-line basis.

Pension costs

The charity operates a defined contribution plan for its employees. A defined contribution plan is a pension plan under which the company pays fixed contributions into a separate entity. Once the contributions have been paid the company has no further payments obligations. The contributions are recognised as expenses when they fall due. Amounts not paid are shown in accruals in the balance sheet. The assets of the plan are held separately from the company in independently administered funds.

Receipt of donated goods, facilities and services

All donated goods, facilities and services received are recognised within incoming resources and expenditure at an estimate of the value to the charity.

2 Company status

The company is a private company limited by guarantee and consequently does not have share capital.

3 Statement of Financial Activities - prior year

	Unrestricted funds 2021 £	Total funds 2021 £
Income and endowments from:		
Donations and legacies	45,079	45,079
Total	<u>45,079</u>	<u>45,079</u>
Expenditure on:		
Kick Boxing/ Street Dancing	800	800
Administrative Expense	25,776	25,776
Total	<u>26,576</u>	<u>26,576</u>
Net income	<u>18,503</u>	<u>18,503</u>
Net income before other gains/(losses)	18,503	18,503
Other gains and losses:		
Net movement in funds	<u>18,503</u>	<u>18,503</u>
Reconciliation of funds:		
Total funds brought forward	24,613	24,613
Total funds carried forward	<u>43,116</u>	<u>43,116</u>

4 Income from donations and legacies

	Unrestricted £	Total 2022 £	Total 2021 £
South Hackney Parochial	14,461	14,461	34,820
LB Tower Hamlet	21,935	21,935	9,009
Football Foundation	-	-	750
Victoria Park FC	2,362	2,362	500
	<u>38,758</u>	<u>38,758</u>	<u>45,079</u>

5 Income from Council and Borough

	Unrestricted £	Total 2022 £	Total 2021 £
Haringey Council	39,530	39,530	-
LB Hackney	26,240	26,240	-
London Borough Enfield	20,160	20,160	-
	<u>85,930</u>	<u>85,930</u>	<u>-</u>

6 Other income

	Unrestricted	Total 2022	Total 2021
	£	£	£
Corporate Bodies	3,100	3,100	-
	<u>3,100</u>	<u>3,100</u>	<u>-</u>

7 Expenditure on charitable activities

	Unrestricted	Total 2022	Total 2021
	£	£	£
<i>Expenditure on charitable activities</i>			
Kick Boxing/ Street Dancing	-	-	800
Food Project	70,000	70,000	-
<i>Governance costs</i>			
	<u>70,000</u>	<u>70,000</u>	<u>800</u>

8 Other expenditure

	Unrestricted	Total 2022	Total 2021
	£	£	£
Wages	26,299	26,299	17,420
Travel & Accom. costs	1,067	1,067	60
Hiring Halls and Pitch	9,090	9,090	2,179
General administrative costs	10,934	10,934	5,717
Professional Cost	2,450	2,450	400
	<u>49,840</u>	<u>49,840</u>	<u>25,776</u>

9 Staff costs

	2022	2021
Wages Cost	24,415	16,920
Social security costs	-	500
	<u>24,415</u>	<u>17,420</u>

No employee received emoluments in excess of £60,000.

10 Creditors:

amounts falling due within one year

	2022	2021
	£	£
Accruals	-	(1)
	<u>-</u>	<u>(1)</u>

11 Creditors:
amounts falling due after more than one year

	2022	2021
	£	£
Accruals - Accountancy Cost	600	400
Deferred income	70,000	-
	<u>70,600</u>	<u>400</u>

12 Movement in funds

	At 1 November 2021	Incoming resources (including other gains/losses) £	Resources expended £	At 31 October 2022 £
Restricted funds:				
Restricted income funds:	43,116	-	-	43,116
<i>Total</i>	<u>43,116</u>	<u>-</u>	<u>-</u>	<u>43,116</u>
Unrestricted funds:				
General funds	-	127,788	(119,840)	7,948
<i>Total funds</i>	<u>43,116</u>	<u>127,788</u>	<u>(119,840)</u>	<u>51,064</u>

13 Analysis of net assets between funds

	Unrestricted funds £	Restricted funds £	Total £
Net current assets	51,664	70,000	121,664
Creditors due in more than one year and provisions	(600)	(70,000)	(70,600)
	<u>51,064</u>	<u>-</u>	<u>51,064</u>

14 Reconciliation of net debt

	At 1 November 2021 £	Cash flows £	At 31 October 2022 £
Cash and cash equivalents	43,515	78,149	121,664
	<u>43,515</u>	<u>78,149</u>	<u>121,664</u>
Net debt	<u>43,515</u>	<u>78,149</u>	<u>121,664</u>

15 Related party disclosures
Controlling party

St Andrews Youth Development Trust
Detailed Statement of Financial Activities
for the year ended 31 October 2022

	Unrestricted funds		Total funds	Total funds
	2022	2022	2022	2021
	£	£	£	£
Income and endowments from:				
Donations and legacies				
South Hackney Parochial	14,461	-	14,461	34,820
LB Tower Hamlet	21,935	-	21,935	9,009
Football Foundation	-	-	-	750
Victoria Park FC	2,362	-	2,362	500
	<u>38,758</u>	<u>-</u>	<u>38,758</u>	<u>45,079</u>
Charitable activities				
Haringey Council	39,530	-	39,530	-
LB Hackney	26,240	-	26,240	-
London Borough Enfield	20,160	-	20,160	-
	<u>85,930</u>	<u>-</u>	<u>85,930</u>	<u>-</u>
Other				
Corporate Bodies	3,100	-	3,100	-
	<u>3,100</u>	<u>-</u>	<u>3,100</u>	<u>-</u>
Total income and endowments	127,788	-	127,788	45,079
Expenditure on:				
Charitable activities				
Kick Boxing/ Street Dancing	-	-	-	800
Food Project	70,000	-	70,000	-
	<u>70,000</u>	<u>-</u>	<u>70,000</u>	<u>800</u>
Total of expenditure on charitable activities	70,000	-	70,000	800
Employee costs				
Wages	24,415	-	24,415	14,748
Directors' remuneration	-	-	-	2,172
Employer's NIC	-	-	-	500
Staff entertainment	1,814	-	1,814	-
Staff recruitment/Verification	13	-	13	-
Staff training	57	-	57	-
	<u>26,299</u>	<u>-</u>	<u>26,299</u>	<u>17,420</u>
Travel costs				
Travel and Accommodation	1,067	-	1,067	60
	<u>1,067</u>	<u>-</u>	<u>1,067</u>	<u>60</u>
Premises costs				
Hiring Hall and Pitch	8,740	-	8,740	2,179
Council Tax	350	-	350	-
	<u>9,090</u>	<u>-</u>	<u>9,090</u>	<u>2,179</u>

St Andrews Youth Development Trust
Detailed Statement of Financial Activities

General administrative costs, including depreciation and amortisation				
Donation	100	-	100	-
Registration	728	-	728	-
Health and Safety	24	-	24	-
General insurances	171	-	171	-
Sporting and Kit Materials	5,729	-	5,729	-
Swimming expenses	150	-	150	51
Ice Skating	300	-	300	782
Movies and Cinema	3,600	-	3,600	1,442
Subscriptions	100	-	100	100
Storage expenses	-	-	-	3,342
Telephone, Printing and fax	32	-	32	-
	<u>10,934</u>	<u>-</u>	<u>10,934</u>	<u>5,717</u>
Accountancy and Professional costs				
Accountancy and bookkeeping	600	-	600	400
Consultancy fees	1,850	-	1,850	-
	<u>2,450</u>	<u>-</u>	<u>2,450</u>	<u>400</u>
Total of expenditure of other costs	<u>49,840</u>	<u>-</u>	<u>49,840</u>	<u>25,776</u>
Total expenditure	119,840	-	119,840	26,576
Net gains on investments	-	-	-	-
	<u>7,948</u>	<u>-</u>	<u>7,948</u>	<u>18,503</u>
Net income				
Net income before other gains/(losses)	<u>7,948</u>	<u>-</u>	<u>7,948</u>	<u>18,503</u>
Other Gains	-	-	-	-
	<u>7,948</u>	<u>-</u>	<u>7,948</u>	<u>18,503</u>
Reconciliation of funds:				
Total funds brought forward	-	43,116	43,116	24,613
Total funds carried forward	<u>7,948</u>	<u>43,116</u>	<u>51,064</u>	<u>43,116</u>

ST ANDREWS YOUTH DEVELOPMENT TRUST

England & Wales - Charity number 1169855

Accounts

St Andrews Youth Development Trust

Charity No. 1169855

Company No. CE008362

Trustees' Report and Unaudited Accounts

31 October 2021

St Andrews Youth Development Trust
Contents

	Pages
Trustees' Annual Report	2 to 3
Independent Examiner's Report	4
Statement of Financial Activities	5
Summary Income and Expenditure Account	6
Balance Sheet	7
Statement of Cash flows	8
Notes to the Accounts	9 to 14
Detailed Statement of Financial Activities	15 to 16

St Andrews Youth Devept Art and Culture

The Trustees, who are also directors of the charity for the purposes of the Companies Act 2006, present their report with the unaudited financial statements of the charity for the year ended 31 October 2021.

REFERENCE AND ADMINISTRATIVE DETAILS

Company No. CE008362

Charity No. 1169855

Principal Office

Frampton Park Baptist Church
Community Centre
Frampton Park Road
London
E9 7PQ

Registered Office

19 Morpeth Road
Hackney
London
E9 7LD

Directors and Trustees

The Directors of the charitable company are its Trustees for the purposes of charity law.
The following Directors and Trustees served during the year:

C. FAROUK-ALHASSAN

Q.A. AGBOOLA

S.L. WALKER

Accountants

Julius and Julius & Ass LLP
70 Clapton Square
London
E5 8HW

Bankers

Nationwide
374 Mare Street
London
E8 1HS

OBJECTIVES AND ACTIVITIES

TO ACT AS A RESOURCE FOR CHILDREN AND YOUNG PEOPLE AGED 6-18;ADVANCING IN LIFE AND HELPING YOUNG PEOPLE BY DEVELOPING THEIR SKILLS, CAPACITIES AND CAPABILITIES TO ENABLE THEM TO PARTICIPATE IN SOCIETY AS INDEPENDENT, MATURE AND RESPONSIBLE INDIVIDUALS;ADVANCING EDUCATION;PROVIDING RECREATIONAL AND LEISURE TIME ACTIVITIES IN THE INTEREST OF SOCIAL WELFARE, DESIGNED TO IMPROVE THEIR CONDITIONS OF LIFE

ACTIVITIES INCLUDE SPORT, HEALTH & WELL BEING; CREATIVE & DIGITAL MEDIA; MUSIC & FASHION; ABA BOXING

ST ANDREWS YOUTH DEVELOPMENT TRUST ACT AS RESOURCE FOR CHILDREN FREE OF CHARGE

ACHIEVEMENTS AND PERFORMANCE

A large charity must provide commentary on those significant positive and negative factors within and outside the charity's control which are relevant to the achievement of its objectives ...

PLANS FOR FUTURE PERIODS

A large charity's report should explain the trustees perspective of the future direction of the charity...

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

The above report has been prepared in accordance with the provisions applicable to companies subject to the small companies regime as set out in Part 15 of the Companies Act 2006 and in accordance with the Charities SORP (FRS 102).

Signed on behalf of the board

Q.A. AGBOOLA

Trustee

31 October 2021

Independent Examiner's Report to the trustees of St Andrews Youth Development Trust

I report to the charity trustees on my examination of the accounts of St Andrews Youth Development Trust for the year ended 31 October 2021 which comprise the Statement of Financial Activities, the Summary Income and Expenditure Account, the Balance Sheet, the Statement of Cash Flows and the related notes.

Responsibilities and basis of report

As the trustees of the charity (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 charity 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 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:

- accounting records were not kept in accordance with section 386 of the 2006 Act ; or
- the accounts do not accord with those records; or
- the accounts do not comply with the accounting requirements under 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
- the accounts have not been prepared in accordance with the Charities SORP (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.

Julius and Julius and Associates LLP
70 Clapton Square
London

E5 8HW
31 October 2021

St Andrews Youth Development Trust
Statement of Financial Activities
for the year ended 31 October 2021

	Notes	Unrestricted funds 2021 £	Total funds 2021 £	Total funds 2020 £
Income and endowments from:				
Donations and legacies	4	45,079	45,079	28,500
Other	5	-	-	24
Total		45,079	45,079	28,524
Expenditure on:				
Charitable activities	6	800	800	400
Other	7	25,776	25,776	17,528
Total		26,576	26,576	17,928
Net gains on investments		-	-	-
Net income		18,503	18,503	10,596
Transfers between funds		-	-	-
Net income before other gains/(losses)		18,503	18,503	10,596
Other gains and losses				
Net movement in funds		18,503	18,503	10,596
Reconciliation of funds:				
Total funds brought forward		24,613	24,613	14,017
Total funds carried forward		43,116	43,116	24,613

St Andrews Youth Development Trust
Summary Income and Expenditure Account
for the year ended 31 October 2021

	2021 £	2020 £
Income	45,079	28,524
Gross income for the year	<u>45,079</u>	<u>28,524</u>
Expenditure	26,576	17,928
Total expenditure for the year	<u>26,576</u>	<u>17,928</u>
Net income before tax for the year	18,503	10,596
Net income for the year	<u>18,503</u>	<u>10,596</u>

St Andrews Youth Development Trust

Balance Sheet

at 31 October 2021

Company No. CE008362	Notes	2021 £	2020 £
Current assets			
Cash at bank and in hand		43,515	24,613
		<u>43,515</u>	<u>24,613</u>
Creditors: Amount falling due within one year	9	1	-
Net current assets		<u>43,516</u>	<u>24,613</u>
Total assets less current liabilities		43,516	24,613
Creditors: Amounts falling due after more than one year	10	(400)	-
Net assets excluding pension asset or liability		<u>43,116</u>	<u>24,613</u>
Total net assets		<u><u>43,116</u></u>	<u><u>24,613</u></u>
The funds of the charity			
Restricted funds	11		
Unrestricted funds	11		
General funds		43,116	24,613
		<u>43,116</u>	<u>24,613</u>
Reserves	11		
Total funds		<u><u>43,116</u></u>	<u><u>24,613</u></u>

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

For the year ended 31 October 2021 the company was entitled to exemption under section 477 of the Companies Act 2006 relating to small companies.

The members have not required the company to obtain an audit in accordance with section 476 of the Companies Act 2006.

The directors acknowledge their responsibilities for complying with the requirements of the Companies Act 2006 with respect to accounting records and the preparation of accounts.

Approved by the board on 31 October 2021

And signed on its behalf by:

Q.A. AGBOOLA

Trustee

31 October 2021

St Andrews Youth Development Trust

Statement of Cash flows

for the year ended 31 October 2021

	2021 £	2020 £
Cash flows from operating activities		
Net income per Statement of Financial Activities	18,503	10,596
Adjustments for:		
Increase in trade and other payables	399	1
Net cash provided by operating activities	<u>18,902</u>	<u>10,573</u>
Net cash from investing activities	<u>-</u>	<u>24</u>
Net cash from financing activities	<u>-</u>	<u>-</u>
Net increase in cash and cash equivalents	18,902	10,597
Cash and cash equivalents at the beginning of the year	24,613	14,016
Cash and cash equivalents at the end of the year	<u>43,515</u>	<u>24,613</u>
Components of cash and cash equivalents		
Cash and bank balances	43,515	24,613
	<u>43,515</u>	<u>24,613</u>

1 Accounting policies

Basis of preparation

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 2015) - (Charities SORP (FRS 102)), the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) and the Companies Act 2006.

Change in basis of accounting or to previous accounts

There has been no change to the accounting policies (valuation rules and method of accounting) since last year and no changes have been made to accounts for previous years.

Fund accounting

Unrestricted funds These are available for use at the discretion of the trustees in furtherance of the general objects of the charity.

Designated funds These are unrestricted funds earmarked by the trustees for particular purposes.

Revaluation funds These are unrestricted funds which include a revaluation reserve representing the restatement of investment assets at their market values.

Restricted funds These are available for use subject to restrictions imposed by the donor or through terms of an appeal.

Income

Recognition of income Income is included in the Statement of Financial Activities (SoFA) when the charity becomes entitled to, and virtually certain to receive, the income and the amount of the income can be measured with sufficient reliability.

Income with related expenditure Where income has related expenditure the income and related expenditure is reported gross in the SoFA.

Donations and legacies Voluntary income received by way of grants, donations and gifts is included in the the SoFA when receivable and only when the Charity has unconditional entitlement to the income.

Tax reclaims on donations and gifts Income from tax reclaims is included in the SoFA at the same time as the gift/donation to which it relates.

Donated services and facilities These are only included in income (with an equivalent amount in expenditure) where the benefit to the Charity is reasonably quantifiable, measurable and material.

Volunteer help The value of any volunteer help received is not included in the accounts.

Investment income This is included in the accounts when receivable.

Gains/(losses) on revaluation of fixed assets This includes any gain or loss resulting from revaluing investments to market value at the end of the year.

Gains/(losses) on investment assets This includes any gain or loss on the sale of investments.

Expenditure

Recognition of expenditure	Expenditure is recognised on an accruals basis. Expenditure includes any VAT which cannot be fully recovered, and is reported as part of the expenditure to which it relates.
Expenditure on raising funds	These comprise the costs associated with attracting voluntary income, fundraising trading costs and investment management costs.
Expenditure on charitable activities	These comprise the costs incurred by the Charity in the delivery of its activities and services in the furtherance of its objects, including the making of grants and governance costs.
Grants payable	All grant expenditure is accounted for on an actual paid basis plus an accrual for grants that have been approved by the trustees at the end of the year but not yet paid.
Governance costs	These include those costs associated with meeting the constitutional and statutory requirements of the Charity, including any audit/independent examination fees, costs linked to the strategic management of the Charity, together with a share of other administration costs.
Other expenditure	These are support costs not allocated to a particular activity.

Taxation

The charity is exempt from corporation tax on its charitable activities.

Freehold investment property

Investment properties are measured initially at cost and subsequently at fair value at each balance sheet date and are not depreciated. All gains or losses are taken to the Statement of Financial Activities as they arise.

Stocks

Stock is included at the lower of cost or net realisable value. Donated items of stock are recognised at fair value which is the amount the charity would have been willing to pay for the items on the open market.

Trade and other debtors

Trade and other debtors are recognised at the settlement amount due after any trade discount offered. Prepayments are valued at the amount prepaid net of any trade discounts due.

Cash and cash equivalents

Cash and cash equivalents comprise cash at bank and on hand, demand deposits with banks and other short-term highly liquid investments with original maturities of three months or less and bank overdrafts. In the statement of financial position, bank overdrafts are shown within borrowings or current liabilities. In the Statement of Cash Flows, cash and cash equivalents are shown net of bank overdrafts that are repayable on demand and form an integral part of the company's cash management.

Trade and other creditors

Short term creditors are measured at the transaction price. Other creditors and provisions are recognised where the charity has a present obligation resulting from a past event that will probably result in the transfer of funds to a third party and the amount due to settle the obligation can be measured or estimated reliably. Creditors and provisions are normally recognised at their settlement amount after allowing for any trade discounts due.

Research and development

Expenditure on research and development is written off in the year in which it is incurred.

Foreign currencies

Monetary assets and liabilities denominated in currencies other than the functional currency of the charity are translated at the rates of exchange prevailing at the end of the reporting period.

Transactions in currencies other than the functional currency of the charity are recorded at the rate of exchange on the date that the transaction occurred.

All exchange differences are taken into account in arriving at net income/expenditure.

Leased assets

Where the charity enters into a lease which entails taking substantially all the risks and rewards of ownership of an asset, the lease is treated as a finance lease.

Leases which do not transfer substantially all the risks and rewards of ownership to charity are classified as operating leases.

Assets held under finance leases are initially recognised as assets of the charity at their fair value at the inception of the lease or, if lower, at the present value of the minimum lease payments. The corresponding liability to the lessor is included in the balance sheet date as a finance lease obligation.

Lease payments are apportioned between finance expenses and reduction of the lease obligation so as to achieve a constant rate of interest on the remaining balance of the liability. Finance expenses are recognised immediately, unless they are directly attributable to qualifying assets, in which case they are capitalised in accordance with the charity's policy on borrowing costs.

Assets held under finance leases are depreciated in the same way as owned assets.

Operating lease payments are recognised as an expense on a straight-line basis over the lease term.

In the event that lease incentives are received to enter into operating leases, such incentives are recognised as a liability. The aggregate benefit of incentives is recognised as a reduction of rental expense on a straight-line basis.

Pension costs

The charity operates a defined contribution plan for its employees. A defined contribution plan is a pension plan under which the company pays fixed contributions into a separate entity. Once the contributions have been paid the company has no further payments obligations. The contributions are recognised as expenses when they fall due. Amounts not paid are shown in accruals in the balance sheet. The assets of the plan are held separately from the company in independently administered funds.

Receipt of donated goods, facilities and services

All donated goods, facilities and services received are recognised within incoming resources and expenditure at an estimate of the value to the charity.

2 Company status

The company is a private company limited by guarantee and consequently does not have share capital.

3 Statement of Financial Activities - prior year

	Unrestricted funds 2020 £	Total funds 2020 £
Income and endowments from:		
Donations and legacies	28,500	28,500
Other	24	24
Total	<u>28,524</u>	<u>28,524</u>
Expenditure on:		
Charitable activities	400	400
Other	17,528	17,528
Total	<u>17,928</u>	<u>17,928</u>
Net income	<u>10,596</u>	<u>10,596</u>
Net income before other gains/(losses)	10,596	10,596
Other gains and losses:		
Net movement in funds	<u>10,596</u>	<u>10,596</u>
Reconciliation of funds:		
Total funds brought forward	14,016	14,016
Total funds carried forward	<u><u>24,612</u></u>	<u><u>24,612</u></u>

4 Income from donations and legacies

	Unrestricted	Total 2021	Total 2020
	£	£	£
South Hackney Parochial	34,820	34,820	28,000
LB Tower Hamlet	9,009	9,009	500
Football Foundation	750	750	-
Victoria Park FC	500	500	-
	<u>45,079</u>	<u>45,079</u>	<u>28,500</u>

5 Other income

	Total 2021 £	Total 2020 £
	-	24
	<u>-</u>	<u>24</u>

6 Expenditure on charitable activities

	Unrestricted	Total	Total
		2021	2020
	£	£	£
<i>Expenditure on charitable activities</i>			
	800	800	400
<i>Governance costs</i>			
	<u>800</u>	<u>800</u>	<u>400</u>

7 Other expenditure

	Unrestricted	Total	Total
		2021	2020
	£	£	£
Employee costs	17,420	17,420	13,440
Motor and travel costs	60	60	-
Premises costs	1,810	1,810	2,154
General administrative costs	6,086	6,086	1,534
Legal and professional costs	400	400	400
	<u>25,776</u>	<u>25,776</u>	<u>17,528</u>

8 Staff costs

Salaries and wages	14,748	12,740
	<u>14,748</u>	<u>12,740</u>

No employee received emoluments in excess of £60,000.

9 Creditors:

amounts falling due within one year

	2021	2020
	£	£
Accruals and deferred income	(1)	-
	<u>(1)</u>	<u>-</u>

10 Creditors:

amounts falling due after more than one year

	2021	2020
	£	£
Accruals and deferred income	400	-
	<u>400</u>	<u>-</u>

11 Movement in funds

	At 1 November 2020	Incoming resources (including other gains/losses) £	Resources expended £	At 31 October 2021 £
Restricted funds:				
Unrestricted funds:				
General funds	24,613	45,079	(26,576)	43,116
Revaluation Reserves:				
Total funds	<u>24,613</u>	<u>45,079</u>	<u>(26,576)</u>	<u>43,116</u>

12 Analysis of net assets between funds

	Unrestricted funds £	Total £
Net current assets	43,516	43,516
Creditors due in more than one year and provisions	(400)	(400)
	<u>43,116</u>	<u>43,116</u>

13 Reconciliation of net debt

	At 1 November 2020 £	Cash flows £	At 31 October 2021 £
Cash and cash equivalents	24,613	18,902	43,515
	<u>24,613</u>	<u>18,902</u>	<u>43,515</u>
Net debt	<u>24,613</u>	<u>18,902</u>	<u>43,515</u>

14 Related party disclosures

Controlling party

St Andrews Youth Development Trust
Detailed Statement of Financial Activities
for the year ended 31 October 2021

	Unrestricted funds 2021 £	Total funds 2021 £	Total funds 2020 £
Income and endowments from:			
Donations and legacies			
South Hackney Parochial	34,820	34,820	28,000
LB Tower Hamlet	9,009	9,009	500
Football Foundation	750	750	-
Victoria Park FC	500	500	-
	<u>45,079</u>	<u>45,079</u>	<u>28,500</u>
Other	-	-	24
	<u>-</u>	<u>-</u>	<u>24</u>
Total income and endowments	45,079	45,079	28,524
Expenditure on:			
Charitable activities	800	800	400
	<u>800</u>	<u>800</u>	<u>400</u>
Total of expenditure on charitable activities	800	800	400
Employee costs			
Salaries/wages	14,748	14,748	12,740
Staff entertainment	2,172	2,172	700
Temporary staff	500	500	-
	<u>17,420</u>	<u>17,420</u>	<u>13,440</u>
Motor and travel costs			
Travel and subsistence	60	60	-
	<u>60</u>	<u>60</u>	<u>-</u>
Premises costs			
Rent	1,810	1,810	2,154
	<u>1,810</u>	<u>1,810</u>	<u>2,154</u>
General administrative costs, including depreciation and amortisation			
Equipment expensed	369	369	-
Equipment leasing and hire charges	51	51	60
Equipment repairs and maintenance	782	782	274
Exchange rate (gain)/loss	1,442	1,442	1,200
Subscriptions	100	100	-
Sundry expenses	3,342	3,342	-
	<u>6,086</u>	<u>6,086</u>	<u>1,534</u>

St Andrews Youth Development Trust
Detailed Statement of Financial Activities

Legal and professional costs			
Accountancy and bookkeeping	400	400	400
	<u>400</u>	<u>400</u>	<u>400</u>
Total of expenditure of other costs	<u>25,776</u>	<u>25,776</u>	<u>17,528</u>
Total expenditure	26,576	26,576	17,928
Net gains on investments	-	-	-
	<u>18,503</u>	<u>18,503</u>	<u>10,596</u>
Net income			
Net income before other gains/(losses)	18,503	18,503	10,596
Other Gains	-	-	-
	<u>18,503</u>	<u>18,503</u>	<u>10,596</u>
Net movement in funds			
	<u>18,503</u>	<u>18,503</u>	<u>10,596</u>
Reconciliation of funds:			
Total funds brought forward	24,613	24,613	14,017
Total funds carried forward	<u>43,116</u>	<u>43,116</u>	<u>24,613</u>