

# **Chayah Development Project**

## **Annual Report 2024**

## **TRUSTEES ANNUAL REPORT**

### **Trustee Report for the Year Ended on 31st October 2024**

The trustees are pleased to present our report of Chayah Development Project CIO (referenced later as Chayah Project or “the project”) which was registered as a charity (**number 1181113**) on 11th December 2018.

**The registered office is at 26 Robinhood Chase, Nottingham, NG3 4EZ.**

Chayah Development Project was set up as a target specific channel to support young women and girls who have directly or indirectly experienced street life, and other adverse issues. We provide empowerment programmes, coaching, mentoring, outreach, signposting and advocacy. Over the years, the project has expanded its vision to include young men, families and extended circle of service users when possible.

Our Staff/Volunteers work in partnership with relevant organisations to protect vulnerable and provide vulnerable young people with relevant services in the context of their transition to more independent living and positive healthy relationships within society. We are a funded organisation running a variety of programmes based on funding specifications.

A set of initial trustees prepared the necessary governing documents to set up the charity. The project operates under a constitution closely following Charity Commission guidance and a secondary document “Articles of Association” that lays out the detailed arrangements for running the organisation. The initial trustees served from the formation of the charity until the first general meeting which was held on 21st January 2019. The initial trustees made the application to establish the charity and are still the current Trustees.

The names are as follows:

**Carl White**

**Karina Scott (Chair)**

**James Ramowski**

**Maired Stephanie Fisher**

**Sidione Rosemarie McLeod**

**Yvonne May Francis-Parmar**

The governing documents define the ongoing arrangements for Trustees to run Chayah Development Project. Up to nine Trustees can be directly elected. Direct elections of Trustees are to be held under the ‘Constitution’ of the project.

## **GOVERNANCE AND MANAGEMENT**

The governing document is the Chayah Development Project CIO Constitution adopted on 19th November 2018 which became recognised by the Charity Commission when the Charitable Incorporated Organisation was registered on 11th December 2019. This provides detailed rules for membership, the appointment of Officers and the management of the Project.

The operational activities of Chayah Development Project CIO were an extension of work that Chayah project as a company had implemented before acquiring charitable status. In planning the charity's activities for the year, the Trustees kept in mind the Charity Commission's guidance on public benefit. All Trustees were briefed on the role of Trustees of Project and were given copies of the governing documents of the Project and referred to the detail on the Charity Commission website related to becoming a trustee and to the guidance on public benefit. The Trustees held regular meetings during the year. Some operational details are delegated to board, each of which has terms of reference agreed by the Trustees. The Project Trustees work entirely on a voluntary basis, however under memorandum of the charity but can be employed if the role is separate from their activities as employees' rights and duties are defined by an employment contract.

As a Charity, we continue:

1. To refine and improve governance structure
2. To preserve our service quality to meet the needs of all our service users and partners
3. To shape our group's capability and culture
4. To grow our brand recognition and infrastructures
5. To enlarge our partnerships
6. To advance our financial stability and increase revenue
7. To constantly improve operational efficacy

## **RISK MANAGEMENT**

The board has conducted a review of the major risks to which the charity is exposed. A risk register has been established and is updated at least annually. Where appropriate, systems or procedures have been established to mitigate the risks the charity faces. Significant external risks to funding have led to the development of a strategic plan which will allow for the diversification of funding and activities. Internal control risks are minimised by the implementation of procedures for authorisation of all transactions and projects. Procedures are in place to ensure compliance with health and safety of staff, volunteers, clients and visitors to the centre, to ensure a consistent quality of delivery for all operational aspects of the charity. These procedures are periodically reviewed to ensure that they continue to meet the needs of the charity.

## **ORGANISATIONAL STRUCTURE**

The Chayah Development Project has Trustees and an external board of Management Committee of up to 8 members who meet quarterly and are responsible for reviewing the strategic direction and policy of the charity but have no voting rights. At present the Committee has eight members from a variety of professional backgrounds relevant to the work of the charity and offer expertise when and where is needed. These work on a voluntary capacity and advise the Trustees and Managers.

A system of allocation is in place and day to day responsibility for the provision of the services rest with the Chief Executive and Operational Manager along with the project coordinators. The Chief Executive is accountable for safeguarding that the charity delivers the services specified and that key performance indicators are met. The Operational Manager has responsibility for the day to day operational management of the Company, individual supervision of the staff team and also ensuring that the team continue to develop their skills and working practices in line with good practice.

## **OBJECTIVES OF THE PROJECT**

As a project, our service users remain at the core of services provided to provide holistic support to our services users. Our charity's purposes as set out in the objects contained in the company's memorandum of association are to benefit the public by advancing the life, relieve needs of and help young people and their families in Nottingham and the surrounding area by acting as a resource for young people and providing advice, assistance and services.

### **Our Vision**

Chayah strives towards a violence free society, in which ALL young people, whatever their background, feel valued and are able to access education, training and other opportunities in order to pursue their life goals.

### **Our Mission**

Chayah's mission is to empower those facing deprivation and other barriers to social inclusion through a range of support, mentoring, signposting and advocacy. Through our outreach and education work we aim to raise the aspirations of vulnerable young people and provide them with an alternative to gang culture and the life they see before them

### **Our Values**

- We are compassionate: We have lived experience and treat our service users with compassion and empathy. We meet them on their own terms, speak their language and help them feel heard.
- We are holistic: We work with the whole person, providing support encompassing their practical and emotional needs. We also provide signposting and advocacy to help overcome barriers to other services and to ensure their needs are met.

- We are responsive: Within the best of our abilities and capacity we will respond to local need and never turn anyone away who is in crisis.
- We are collaborative: We recognise that we can do more by working in partnership with others who have allied goals.
- We are challenging: We are ambassadors for change, challenging discrimination, racism and inequalities in society.

Our main activities and who we try to help are described below. All our charitable activities focus on providing services for our vulnerable young people that undertake to further our charitable purposes for the public benefit. Our Overall Goal is that disadvantaged young women will be enabled to have independent, empowered and confident lives through robust sustainable long-term support/engagement.

#### **OUR SERVICES ARE DESIGNED TO:**

- a) Develop skills, capacities and capabilities to enable them to participate in society as mature and responsible individuals.
- b) Advance education;
- c) Relieve unemployment;
- d) Provide recreational and leisure time activity in the interests of social welfare with a view to improving their conditions of life.
- e) Reduction of crime
- f) Improve and promote family links and relationships

Our aims copiously reflect the commitments that the charity was set up to further. Ensuring our work delivers our intentions, we review our aims, objectives and activities each year. This review looks at what we achieved and the outcomes of our work in the previous 12 months. The review looks at the success of each key activity and the benefits they have brought to those groups of people we are set up to help.

The review also helps us ensure our aim, objectives and activities remained focused on our stated purposes. We have referred to the guidance contained in the Charity Commission's general guidance on public benefit when reviewing our aim and objectives and in planning our future activities. In particular, the trustees consider how planned activities will contribute to the aims and objectives they have set.

## **ACHIEVEMENTS AND PERFORMANCE**

The charity has been able to achieve a lot in the year 2023/2024, the new challenges brought on with the cost of living crisis. This report highlights the achievements of the charity in 2023/2024, with a focus on our food, educational, mental health support and outreach event programs.

Over the last year we have engaged with:

- Over 550 individuals/families in the workshops, events and programmes that we ran individually and in partnership. This includes parenting and well-being programmes.
- Through Education institutes we worked with 55 students and supported parents with school exclusions. The charity's educational efforts were geared towards providing education support to children from underprivileged communities especially those young people facing exclusion.
- We impacted approximately 580 (individuals including their families) with our food programme this included hot meals and food packs. This was achieved through the distribution of food parcels and cooked meals to families in need. The charity also partnered with local businesses and food banks to ensure that we had enough resources to meet the growing demand for food support. The success of these food programs was evident in the positive feedback received from the families that benefited from the support.
- We started youth programmes in our Edwards Lane Centre with over 50 young people in attendance especially during the school holidays.
- We continued our outreach programmes supported by Nottinghamshire Police, PCC and Broxtowe council as we spread further into the county areas with sports and feeding programmes as well as late night outreach efforts.
- We continued building and working alongside other agencies.
- Current Consortiums include Castle Cavendish, Nottingham Police, Broxtowe city council, Broxtowe women's network, Stapleford community project, Violence Reduction Unit (VRU) and Ending Youth Violence.
- Referrals to the programme have increased by an additional 22% compared to the previous year with more coming from; Social care, other local charities, DWP, Police, Schools and individuals.

## **FINANCIAL REVIEW 2023/2024**

During the financial year 2023/2024, Chayah Development Project continued to face the ongoing impact of the cost of living crisis. This external environment placed increased pressure both on the communities we serve and, on the organisation's, financial resources. Despite these challenges, the trustees are pleased to report that Chayah remained committed to delivering its charitable objectives and adapting its services to ensure maximum public benefit.

### **1. Impact of the Cost of Living Crisis on Service Delivery**

The significant rise in the cost of essential goods, energy, and housing intensified the hardship faced by many beneficiaries. Demand for our services, particularly around food provision, wellbeing support, and crisis response, increased considerably. While this placed a strain on staff and resources, the organisation prioritised its frontline services and introduced community-led approaches to ensure continuity of support. Trustees recognise the resilience and adaptability demonstrated by staff and volunteers in sustaining service delivery under these pressures.

### **2. Funding Environment**

The wider funding environment remained competitive, with limited grant availability as funders responded to growing demand across the sector. Nevertheless, the charity was able to maintain its operations by diversifying income streams. New partnerships were secured with local authorities, grant-making trusts, and community networks, and targeted fundraising activities were launched. Whilst this income enabled the continuation of core activities, restrictions on available funds limited opportunities for significant infrastructure investment or staff expansion.

### **3. Financial Management and Risk**

The trustees placed strong emphasis on prudent financial management throughout the year. Systems for monitoring expenditure and income were strengthened, supported by improved use of digital tools for financial oversight. This approach allowed trustees to ensure that resources were deployed effectively, achieving maximum impact for beneficiaries. Trustees also reviewed the organisation's risk register, with specific attention to the financial risks posed by short-term funding and the ongoing cost of living crisis. Steps have been taken to mitigate these risks by increasing financial controls and identifying potential avenues for building unrestricted reserves.

### **4. Mitigation and Sustainability Strategies**

In order to strengthen the charity's financial resilience, the following measures were pursued:

- Developing corporate partnerships and increasing in-kind support from local businesses.
- Broadening the range of grant applications, including small and medium-scale opportunities.
- Introducing community giving initiatives and peer-to-peer fundraising to build longer-term donor support.

- Exploring social enterprise models consistent with the charity's objectives to create new income streams.

These strategies helped to stabilise the organisation's financial position and provided a platform for developing new programmes in youth empowerment, intergenerational engagement, and mental health support.

## **5. Forward Outlook**

The trustees recognise that the external environment will remain challenging into 2024/2025. However, the charity's refreshed strategy places a stronger emphasis on sustainability, resilience, and collaboration. By consolidating existing partnerships, developing new income streams, and maintaining robust financial oversight, the trustees are confident that Chayah Development Project is well positioned to continue delivering significant public benefit to the communities it serves.

## **PRINCIPAL FUNDING SOURCES**

The principal funding sources for the charity are currently by way of grants. As a result of increasing constraints on local authority expenditure, the charity has to seek funding from a much broader group of agencies. Our increased partnerships are proving particularly useful in identifying possible opportunities for a much wider range of funding for the future. We have more funding applications pending and are finding new ways to be more financially sustainable.

This is provided mainly by 7 Different funders which were, Comic Relief, National Lottery Community fund, Nottinghamshire PCC, Broxtowe Council, Castle Cavendish, Co-op Trust and Derbyshire JN Trust which provide a mix of restricted and unrestricted funding.

## **INVESTMENT POLICY**

Most of our funds are restricted and to be spent within a specified amount of time. We are however trying to consider additional options available to enable us to have sustainable funding that we can consider for investment. An investment policy is therefore something being explored and planned to be implemented if feasible before the new financial year.

## **RESERVES POLICY**

The Trustees and officers are examining possible avenues to fit the charity's requirements for reserves in light of the main risks to the organisation. It is our hope to establish a policy whereby any unrestricted funds not committed or invested in tangible fixed assets held by the charity should carry a general reserve about equal to 6 months unrestricted fund expenditure, to minimise any risk of shortfalls and to cover any loss of income but to make sure staff and expenses are covered.



## PLANS FOR FUTURE YEARS

Over the coming year, Chayah Development Project plans to:

1. Strengthen Financial Resilience – continue diversifying income streams through grants, corporate partnerships, and community fundraising, while working towards building unrestricted reserves.
2. Expand Community-Led Initiatives – increase opportunities for service users to co-design and lead projects, ensuring programmes remain responsive and empowering.
3. Develop Social Enterprise Models – pilot small-scale, mission-aligned income-generating activities that can provide sustainable funding while supporting beneficiaries.
4. Enhance Support for Young People – broaden youth empowerment programmes, focusing on skills development, mentoring, and pathways into training or employment.
5. Address Social Isolation and Wellbeing – expand intergenerational and mental health support initiatives to reduce loneliness, improve resilience, and promote community cohesion.
6. Invest in Organisational Capacity – strengthen staff and volunteer training, governance structures, and digital tools to improve efficiency and service quality.
7. Deepen Partnerships and Collaboration – build stronger relationships with local authorities, statutory bodies, and voluntary sector organisations to increase reach, share resources, and amplify impact.

As a Charity, we remain committed:

1. To refine and improve governance structure
2. To preserve our service quality to meet the needs of all our service users and partners
3. To shape our group's capability and culture
4. To grow our brand recognition and infrastructures
5. To enlarge our partnerships
6. To advance our financial stability and increase revenue
7. To constantly improve operational efficacy

## DECLARATION;

The trustees declare that they approved the report and accounts for the year ended 31 October 2024.

Signed: *DBOriedi*

Name: Dorrisy Brenda Oriedi  
Operational Manager on behalf of the Trustees

# **Chayah Development Project**

**Charity REG.No 1181113**

**Unaudited Financial Statements for the Year Ending  
31<sup>st</sup> October 2024**

# CHAYAH DEVELOPMENT PROJECT

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## CHAYAH DEVELOPMENT PROJECT

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### LEGAL AND ADMINISTRATIVE INFORMATION

Trustees: Carl White  
Karina Scott (Chair)  
James Ramowski  
Maired Stephanie Fisher  
Sidione Rosemarie McLeod  
Yvonne May Francis-Parmar

Registered Office: 26 Robin Hood Chase  
Nottingham  
NG3 4EZ

Charity No: 1181113

Bankers: Cooperative Bank

Accountants Popplett Taylor Consulting Ltd  
33 King Street  
Sandwich  
Kent  
CT13 9BL

## **CHAYAH DEVELOPMENT PROJECT**

### **TRUSTEES REPORT**

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The Trustees have the pleasure in submitting their report and accounts for the year ended 31st October 2024. The financial statements have been prepared in accordance with the accounting policies set out on pages 7 to 8 and comply with the statement of Recommended Practice (SORP March 2005), and the applicable law.

#### **Structure, Governance and Management**

##### **Constitution**

The Charity is constituted under a Trust Deed dated 11 December 2018 with the Charity number 1181113 on the central register of the Charity Commission of England and Wales.

The principal objectives of the Charity is to reach the disadvantaged young women and empowered their lives through robust sustainable long-term support engagement.

##### **Method of Appointment or Election of Trustees**

The management of the charity is the responsibility of the Trustees who are elected and co-opted under the terms of the Trust Deed.

##### **Organisational Structure and Decision Making**

The Charity is organised so that the trustees meet regularly to manage its affairs.

##### **Related Party Relationships**

There are no related party relationships during the period under review

##### **Development activities and achievements in the year**

See the Trustee's Annual Report

##### **Risk Policy**

The Trustees have assessed the major risks to which the Charity is exposed, particularly those relating to the operations and finance and are satisfied with the risk management systems in place to mitigate any risk exposure.

#### **Review of Financial Position**

The net incoming resources for the year amounted to £7,410 (Year 2023 was a net outgoing of resources of £6,059) with £2,558 net incoming resource for Unrestricted Funds and £4,852 net incoming resources for Restricted Funds

##### **Reserve Policy**

The trustees have established a policy whereby the unrestricted funds not committed or invested in tangible fixed assets [the free reserves] held by the charity should be 3 months of annual expenditure. At this level, the trustees feel that they would be able to continue the current activities of the charity in the event of significant drop in funding.

##### **Principal Funding**

This is provided mainly by 7 Different funders which were, Comic Relief, National Lottery Community fund, Nottinghamshire PCC, Broxtowe Council, Castle Cavendish, Co-op Trust and Derbyshire Jn Trust which provide a mix of restricted and unrestricted funding.

## **CHAYAH DEVELOPMENT PROJECT LTD**

### **TRUSTEES REPORT CONTINUED**

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#### **Statement of Trustees' Responsibilities**

The Charities Act requires the Trustees to prepare financial statements for each financial year, which give a true and fair view of the surplus or deficit of the charity for that period. of the state of affairs of the charity and In preparing those financial statements, the trustees are requested to:

- (I) Select suitable accounting policies and then apply them consistently;
- (II) Make judgements and estimates that are reasonable and prudent;
- (III) State whether applicable accounting standards and statements of recommended practice have been followed, subject to any departures disclosed and explained in the financial statements;
- (IV) 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 proper accounting records which 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 Charities Act 1993 (as amended by 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.

#### **Trustees and other information**

The members of the Board of Trustees who served during the year were:

Carl White  
Karina Scott (Chair)  
James Ramowski  
Maired Stephanie Fisher  
Sidione Rosemarie McLeod  
Yvonne May Francis-Parmar

This report was approved by the Board of Trustees on the 19/08/2025

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and signed on its behalf by:

A handwritten signature in black ink, appearing to read 'K Scott', written over a horizontal line.

**Karina Scott (Chair)**

## INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES OF CHAYAH DEVELOPMENT PROJECT

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This report is on the financial statements of the charity for the year ended 31st October 2024, which are set out in the document "Financial Statements to 31.10.24"

### **Respective Responsibilities of Trustees and Examiners**

As the charity's Trustees, you are responsible for the preparation of the accounts; It is my responsibility to state on the basis of procedures specified in the general directions given by the charity commissioners under section 43 (7) of the act, whether particular matters have come to our attention.

### **Basis of Independent Examiner's Report**

My examination was carried out in accordance with the general directions given by the charity commissioners. An examination includes review of accounting records kept by the Trustees and a comparison of accounts presented with those records. It also includes consideration of any unusual items or disclosures in the accounts and seeking explanations from you as the Trustees concerning any such matters. The procedures undertaken do not provide all the evidence that would be required in an audit and consequently I do not express an audit opinion on the view given by the accounts.

### **Independent Examiner's Statements**

In connection with the examination, no matter has come to my attention:

- 1) Which gives me reasonable cause to believe that in any material respect the requirements
  - (i) to keep accounting records in accordance with section 41 of the Act; and
  - (ii) to prepare accounts which accord with the accounting records and to comply with the accounting requirements of the Act have not been met or
- 2) to which, in my opinion, attention should be drawn in order to enable a proper understanding of the account to be reached.



**Roger Taylor CGMA ACMA**  
**Popplett Taylor Consulting Ltd**

**CHAYAH DEVELOPMENT PROJECT**  
**STATEMENT OF FINANCIAL ACTIVITIES FOR THE YEAR ENDED 31ST OCTOBER 2024**

		UNRESTRICTED FUND	RESTRICTED FUND	TOTAL FUND	TOTAL FUND
				2024	2023
	NOTES	£	£	£	£
<b>INCOMING RESOURCES</b>					
<b>Incoming resources from generated funds:</b>					
Voluntary income	2	152,388	9,705	162,093	118,225
Investment income		-	-	-	-
<b>Total Incoming Resources</b>		<b>152,388</b>	<b>9,705</b>	<b>162,093</b>	<b>118,225</b>
<b>RESOURCES EXPENDED</b>					
Charitable activities	7	141,940	4,853	146,793	120,039
Governance Costs	3	7,890	0	7,890	4,246
<b>Total Resources Expended</b>		<b>149,830</b>	<b>4,853</b>	<b>154,683</b>	<b>124,285</b>
<b>Net Movement in funds</b>		2,558	4,852	7,410	-6,059
Total Funds Brought Forward		-64,897	48,701	-16,196	-10,137
<b>Total Funds Carried Forward</b>		<b>-62,339</b>	<b>53,553</b>	<b>-8,786</b>	<b>-16,196</b>

There were no recognised gains or losses for the period other than those included in the statement of financial activities

The notes on pages 9 to 11 form part of these accounts.



**CHAYAH DEVELOPMENT PROJECT**  
**BALANCE SHEET AS AT 31ST OCTOBER 2024**

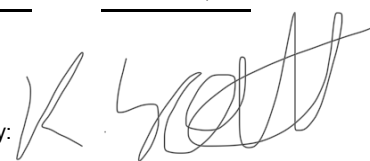
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		£	2024 £	2023 £
	<b>Notes</b>			
<b><u>FIXED ASSETS</u></b>				
Tangible Fixed Assets			-	-
<b><u>CURRENT ASSETS</u></b>				
Cash at Bank and in Hand		2,551		644
Debtor		-		-
		<u>2,551</u>		<u>644</u>
<b><u>LESS CREDITORS</u></b>				
Amounts falling due within one year	8	-5,653		<u>-6,044</u>
<b>NET CURRENT ASSETS</b>			-3,102	-5,400
<b>Less Amounts falling due after more than one year</b>	9		-5,683	-10,796
<b>TOTAL ASSETS</b>			<u><b>-8,786</b></u>	<u><b>-16,196</b></u>
<b><u>CHARITY FUNDS</u></b>				
Restricted Funds	10		53,553	48,701
Unrestricted Funds	10		-62,339	-64,897
			<u><b>-8,786</b></u>	<u><b>-16,196</b></u>

Approval by the Board of Trustees on the

19/08/2025

and signed on its behalf by:



Karina Scott

The notes on pages 9 to 11 form part of these accounts.

# CHAYAH DEVELOPMENT PROJECT

## NOTE TO THE ACCOUNTS FOR THE YEAR ENDED 31ST OCTOBER 2024

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### **Accounting Policies**

#### **1.1 Basis of preparation of accounts**

The accounts are prepared under the historical cost convention, with the exception of investment which are included at market value and include the results of the Charity operations which are described in the Trustees' Report and all of which are continuing.

The accounts have been prepared in accordance with the Statement of Recommended Practice (SORP March 2005) For Charity Accounts and the Charities Act 1993 [as amended by Act 2006] The Charity has taken advantage of the exemption in Financial Reporting Standard No. 1 from the requirement to produce a cashflow statement on the ground that it qualifies as small charity.

#### **1.2 Tangible Fixed Assets for use by the Charity and Depreciation**

All fixed assets costing £250 or more are capitalised at cost. Tangible fixed assets for use by the Charity are stated at cost less depreciation. 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:

Freehold Property	Nil	
Motor Vehicle	25%	Reducing Balance
Fixtures & Fittings	25%	Reducing Balance
Church Equipment	25%	Reducing Balance
Computer Equipment	20%	Reducing Balance

#### **1.3 Incoming Resources**

##### **Main Grant**

The Main grant funders are from 7 different funders are follows: Comic Relief, National Lottery Community fund, Nottinghamshire PCC, Broxtowe Council, Castle Cavendish, Co-op Trust and Derbyshire Jn Trust.

##### **Chayah**

The other funders included self-generating schemes from our school programmes and outreach teams

#### **1.4 Value Added Tax (VAT)**

Value Added Tax is not recoverable by the Charity, and as such is included in the relevant cost in the Statement of Financial Activities.

#### **1.5 Resources Expended**

Resources expended are included in the Statement of Financial Activities on accruals basis. Certain costs have been apportioned between Direct Charitable Expenditure and Management and Administration on bases consistent with the use of those resources.

Grants payable are charged in the year when the offer is made except in those cases where the offer is conditional, such grant being recognised as expenditure when the conditions attached are fulfilled. Grants offered subject to conditions which have not been met at the yearend are noted as a commitment but not accrued as expenditure.

#### **1.6 Funds Accounting**

Funds held by the Charity are:

**Unrestricted General Fund - General** Funds are unrestricted 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** - which were raised for particular restricted purposes and can only be used for those particular restricted purposes within the objects of the Charity. The cost of raising and administering such funds are charged against the specific fund.

Investment income, gains and losses are allocated to the appropriate fund.

**CHAYAH DEVELOPMENT PROJECT**  
**NOTES TO THE ACCOUNTS (CONTINUED) FOR THE YEAR ENDED 31ST OCTOBER 2024**

<b>2. VOLUNTARY INCOME</b>	<b>Restricted Funds 2024</b>	<b>Unrestricted Funds 2024</b>	<b>Total Funds 2023</b>	<b>Total Funds 2023</b>
	£	£	£	£
Main Grant	9,705	128,017	137,722	111,890
Chayah	-	24,371	24,371	6,335
<b>Total Voluntary Income</b>	<b>9,705</b>	<b>152,388</b>	<b>162,093</b>	<b>118,225</b>

<b>3. GOVERNANCE COSTS</b>	<b>Restricted Funds 2024</b>	<b>Unrestricted Funds 2024</b>	<b>Total Funds 2024</b>	<b>Total Funds 2023</b>
	£	£	£	£
Accountancy & Independent Examiners	-	941	941	2,561
Legal and Professional Fees	-	6,949	6,949	1,685
	-	<b>7,890</b>	<b>7,890</b>	<b>4,246</b>

<b>4. DIRECT COSTS</b>	<b>Basis of Allocation</b>	<b>Total 2024</b>	<b>Total 2023</b>
		£	£
Wages & Salaries	Actual	77,581	79,969
Pension	Actual	588	476
PAYE & NIC	Actual	10,967	1,753
		<b>89,137</b>	<b>82,198</b>

<b>5. SUPPORT COSTS</b>	<b>Basis of Allocation</b>	<b>Total 2024</b>	<b>Total 2023</b>
		£	£
Rent	Actual	443	1,700
Gas, Electricity & Water	Actual	5,869	2,452
Office & Admin Costs	Actual	9,601	4,358
Telephone & Internet	Actual	3,297	4,226
Bank Charges/Insurances/Licences	Actual	284	755
Sundry Expense	Actual	4,543	3,198
Travel Expenses	Actual	6,193	1,693
Consultancy	Actual	13,037	10,140
Training & Development	Actual	-	-
Activities & Events	Actual	14,915	9,317
		<b>58,182</b>	<b>37,839</b>

<b>6. ANALYSIS OF RESOURCES EXPENDED BY EXPENDITURE TYPE</b>	<b>Depreciation 2024</b>	<b>Other Costs 2024</b>	<b>Total 2024</b>	<b>Total 2023</b>
	£	£	£	£
Direct & Support Cost	-	146,731	146,731	120,037
Governance	-	8,407	8,407	4,246
	-	<b>155,138</b>	<b>155,138</b>	<b>124,283</b>

# CHAYAH DEVELOPMENT PROJECT

## NOTES TO THE ACCOUNTS (CONTINUED) FOR THE YEAR ENDED 31ST OCTOBER 2024

### 7. ANALYSIS OF RESOURCES EXPENDED BY ACTIVITIES

	Activities Undertaken Directly [Note-4]	Support Cost (Note-5]	Total	Total
	<u>2024</u>	<u>2024</u>	<u>2024</u>	<u>2023</u>
	£	£	£	£
Direct & Support Cost	89,137	58,182	147,319	120,037
	<b>89,137</b>	<b>58,182</b>	<b>147,319</b>	<b>120,037</b>

The average number of staff employed by the Charity during the year was 5

No Trustee has received remuneration in the year.

No expenses have been reimbursed to any of the Trustees.

No Employees whose emoluments exceeded £50,000.

No Trustee received any benefit in kind

### 8. CREDITORS

	<u>2024</u>	<u>2023</u>
	£	£
<b>Amount falling due within one year</b>		
Accrued Expenses	540	1,057
Loan Repayments	5,113	4,987
Bank Overdrafts	-	-
	<b>5,653</b>	<b>6,044</b>

### 9. CREDITORS

	<u>2024</u>	<u>2023</u>
	£	£
<b>Amount falling after more than one year</b>		
Accrued Expenses	-	-
Loan Repayments	5,683	10,796
	<b>5,683</b>	<b>10,796</b>

### 10. STATEMENT OF FUNDS

	Brought Forward	Incoming Resources	Resources Expended	Carried Forward
	£	£	£	£
Unrestricted Funds	-64,897	152,388	149,831	-62,340
Restricted Funds	48,701	9,705	4,853	53,553
<b>Total of Funds</b>	<b>-16,196</b>	<b>162,093</b>	<b>154,684</b>	<b>-8,787</b>

### 11. ANALYSIS OF NET ASSETS BETWEEN-FUNDS

	Restricted Funds 2024	Unrestricted Funds 2024	Total Funds 2024	Total Funds 2023
	£	£	£	£
Tangible Fixed Assets	-	-	-	-
Debtors Due after more than 1 Year	-	-	-	-
Current Assets	-	1,921	1,921	644
Creditors Due within one year	-	-5,653	-5,653	-6,044
Creditors Due in more than one year	-	-5,683	-5,683	-10,796
	<b>-</b>	<b>-9,415</b>	<b>-9,415</b>	<b>-16,196</b>

### 13. RELATED PARTY TRANSACTIONS

There were no Related Party Transactions during the year to 31st October 2024

# **Chayah Development Project**

**Charity REG.No 1181113**

**Independent Examiner's Report for the Year Ending  
31<sup>st</sup> October 2024**

## INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES OF CHAYAH DEVELOPMENT PROJECT

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This report is on the financial statements of the charity for the year ended 31st October 2024, which are set out in the document "Financial Statements to 31.10.24"

### **Respective Responsibilities of Trustees and Examiners**

As the charity's Trustees, you are responsible for the preparation of the accounts; It is my responsibility to state on the basis of procedures specified in the general directions given by the charity commissioners under section 43 (7) of the act, whether particular matters have come to our attention.

### **Basis of Independent Examiner's Report**

My examination was carried out in accordance with the general directions given by the charity commissioners. An examination includes review of accounting records kept by the Trustees and a comparison of accounts presented with those records. It also includes consideration of any unusual items or disclosures in the accounts and seeking explanations from you as the Trustees concerning any such matters. The procedures undertaken do not provide all the evidence that would be required in an audit and consequently I do not express an audit opinion on the view given by the accounts.

### **Independent Examiner's Statements**

In connection with the examination, no matter has come to my attention:

- 1) Which gives me reasonable cause to believe that in any material respect the requirements
  - (i) to keep accounting records in accordance with section 41 of the Act; and
  - (ii) to prepare accounts which accord with the accounting records and to comply with the accounting requirements of the Act have not been met or
- 2) to which, in my opinion, attention should be drawn in order to enable a proper understanding of the account to be reached.



**Roger Taylor CGMA ACMA**  
**Popplett Taylor Consulting Ltd**