

# SPROWSTON YOUTH ENGAGEMENT PROJECT

England & Wales · Charity number 1197675

## Details

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**Other names** SYEP

**Status** Registered

**Legal form** CIO

**Registered** 2022-01-26

**Register** [View on the Charity Commission register](#)

## Contact

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**Address** The Pavilion  
Recreation Ground  
Church Street  
Old Catton  
Norwich  
Norfolk

**Phone** 01603423880

**Email** [syep.treasurer@syep.co.uk](mailto:syep.treasurer@syep.co.uk)

**Website** [www.syep.co.uk](http://www.syep.co.uk)

## Activities

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**Objects:** TO ACT AS A RESOURCE FOR YOUNG PEOPLE UP TO THE AGE OF 25 YEARS LIVING IN SPROWSTON AND THE SURROUNDING AREA 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 AND TO BUILD THEIR SELF ESTEEM; B) ADVANCING EDUCATION; C) PROVIDING RECREATIONAL AND LEISURE TIME ACTIVITY IN THE INTERESTS OF SOCIAL WELFARE FOR PEOPLE LIVING IN THE AREA OF BENEFIT WHO HAVE NEED BY REASON OF THEIR YOUTH, AGE, INFIRMITY OR DISABILITY, POVERTY OR SOCIAL AND ECONOMIC CIRCUMSTANCES WITH A VIEW TO IMPROVING THE CONDITIONS OF LIFE OF SUCH PERSONS.

**Activities:** PROVIDE ADVICE/ORGANISING PROGRAMMES OF PHYSICAL/EDUCATIONAL & OTHER ACTIVITIES TO: A) HELP YOUNG PEOPLE DEVELOP THEIR SKILLS/CAPACITIES & CAPABILITIES ENABLING THEM TO PARTICIPATE IN SOCIETY AS INDEPENDENT/MATURE/RESPONSIBLE

INDIVIDUALS, BUILD THEIR SELF ESTEEM; B)ADVANCING EDUCATION; C)PROVIDING RECREATIONAL/LEISURE ACTIVITY IN INTERESTS OF SOCIAL WELFARE FOR YOUNG PEOPLE.

## Classification

- **How:** Provides Buildings/facilities/open Space, Provides Services, Provides Advocacy/advice/information
- **What:** Education/training
- **Who:** Children/young People

## Geography

- Norfolk

## Finances

Period end	Income	Expenditure	Assets	Employees
2025-03-31	£211,487	£217,128	-	-
2024-03-31	£193,357	£176,697	-	-
2023-03-31	£160,167	£132,030	-	-

## Trustees

Name	Role	Appointed
Rev David Hagan Palmer	Chair	2012-01-01
Judith Cecile Leggett		2024-06-09
Martin Callam		2023-07-10
Peter Anthony Lee Bush		2025-02-12
Sarah Vincent		2022-02-07
Shayne Stork		2024-07-03
Timothy Gardiner		2024-07-14
William Frederick Couzens		2026-05-27

**SPROWSTON YOUTH ENGAGEMENT PROJECT**

England & Wales - Charity number 1197675

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# Accounts

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# Trustees' Annual Report

for the period

From (start date)       to (end date)

## Section A Reference and administration details

Charity name

Other names the charity is known by

Registered charity number (if any)

Charity's principal address   
  
  
 Postcode

### Names of the charity trustees who manage the charity

	Trustee Name	Office (if any)	Dates acted if not for whole year	Name of person (or body) entitled to appoint trustee (if any)
1	REV DAVID HAGAN-PALMER	CHAIRMAN		
2	MRS JUDY LEGGETT			
3	MR MARTIN CALLAM			
4	MRS KAREN VINCENT			
5	MS SARAH VINCENT	TREASURER/ SECRETARY		
6				
7	MR TIMOTHY GARDINER		FROM JULY 2024	
8	MS JULIA EVERSON		FROM JULY 2024	
9	MR SHAYNE STORK		FROM JULY 2024	
10	MR PETER BUSH		FROM FEBRUARY 2025	
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20				

### Names of the trustees for the charity, if any (for example, any custodian trustees)

Name	Dates acted if not for whole year

**Section A**

**Reference and administration details (continued)**

Names and addresses of advisers (optional information)

Type of adviser	Name	Address

Name of chief executive or names of senior staff members (optional information)

**Section B**

**Structure, governance and management**

Description of the charity's trusts

Type of governing document  
(eg trust deed, constitution)

CONSTITUTION ADOPTED 26TH JANUARY 2022

How the charity is constituted  
(eg trust, association, company)

CHARITABLE INCORPORATED ORGANISATION

Trustee selection methods  
(eg appointed by, elected by)

TRUSTEES ARE APPOINTED OR REAPPOINTED ANNUALLY AT THE ANNUAL GENERAL MEETING

Additional governance issues (optional information)

You **may choose** to include additional information, where relevant, about:

- policies and procedures adopted for the induction and training of trustees;
- the charity's organisational structure and any wider network with which the charity works;
  - relationship with any related parties;
- trustees' consideration of major risks and the system and procedures to manage them.

THE CHARITY ACTIVITIES ARE OPEN TO YOUNG PEOPLE UP TO THE AGE OF 25 YEARS LIVING IN SPROWSTON AND THE SURROUNDING AREA.

CHILD PROTECTION POLICY IS IN PLACE. CRIMINAL RECORDS BUREAU CHECKS ARE CARRIED OUT PRIOR TO COMMENCEMENT OF EMPLOYMENT OR TRUSTEESHIP. ALL CHECKS ARE CARRIED OUT AGAIN IN LINE WITH STATUTORY REQUIREMENTS.

CODE OF CONDUCT FOR TRUSTEES AND FOR EMPLOYEES IN PLACE

## Section C

## Objectives and activities

Summary of the objects of the charity set out in its governing document

TO PROVIDING ADVICE AND ASSISTANCE AND ORGANISING PROGRAMMES OF PHYSICAL, EDUCATIONAL AND OTHER ACTIVITIES AS A MEANS OF: A) ADVANCING LIFE AND DEVELOPING SOCIAL SKILLS; B) ADVANCING EDUCATION; C) PROVIDING RECREATIONAL AND LEISURE TIME ACTIVITY IN THE INTERESTS OF SOCIAL WELFARE.

Summary of the main activities undertaken for the public benefit in relation to these objects (include within this section the statutory declaration that trustees have had regard to the guidance issued by the Charity Commission on public benefit)

GARDENING PROJECT, BIKE PROJECT, FOOTBAL TEAMS, URBAN ADVENTURE GARDEN, YOUTH GROUPS, 1:1 SESSION, COMMUNITY AMBASSADORS, OUTREACH, MENTORING, LGBTQ+ SUPPORT GROUP.  
THESE ACTIVITIES BENEFIT YOUNG PEOPLE BY DEVELOPING SELF-CONFIDENCE AND SOCIAL SKILLS, PRACTICAL SKILLS AND PROVIDES YOUNG PEOPLE THE OPPORTUNITY TO VOLUNTEER THEMSELVES

Additional details of objectives and activities (optional information)

You **may choose** to include further statements, where relevant, about:

- policy on grantmaking;
- policy programme related investment;
- contribution made by volunteers.

WE ARE GRATEFUL FOR THE MANY HOURS VOLUNTEERS OFFER, INCLUDING MEMBER VOLUNTEERS, TO THE VARIOUS PROJECTS OFFERED TO YOUNG PEOPLE. WITHOUT THEIR VALUABLE CONTRIBUTION OF TIME, ENERGY AND EXPERIENCE SYEP WOULD NOT BE SO SUCCESSFUL IN PROVIDING THE SERVICE OFFERED TO YOUNG PEOPLE

## Section D

## Achievements and performance

Summary of the main achievements of the charity during the year

THROUGH THE HARD WORK OF OUR STAFF, BOTH PAID AND VOLUNTEER, THE SUPPORT OF OUR FUNDERS AND OUR WORK WITH OTHER ORGANISATIONS, SYEP HAS CONTINUED TO SUPPORT YOUNG PEOPLE ACROSS OUR COMMUNITY TO ENABLE THEM TO GROW, DEVELOP AND FACE CHALLENGES.

WE ARE ABLE TO OFFER A WIDE RANGE OF COMMUNITY ACTIVITIES AND OPPORTUNITIES FOR YOUNG PEOPLE TO ENGAGE IN A WIDE RANGE OF SUPPORT, HELPING THEM TO GROW AND FIND THEIR OWN IDENTITIES.

WE ARE PROUD TO BE ABLE TO SUPPORT AND HELP DEVELOP THE CONTINUALLY INCREASING NUMBER OF YOUNG PEOPLE WHO ENGAGE WITH SYEP

**Section E****Financial review**

Brief statement of the charity's policy on reserves

CASH IN BANK AT 31.03.2024 WAS £71,563.35. THE MAIN FINANCIAL RISK TO THE CHARTIY IS THE LOSS OF GRANT FUNDING. SYEP ARE WORKING HAD TO INCREASING RESERVES OF UNRESTRICTED FUNDS TO MEET ANY UNFORESEEN EXPENDITURE THAT MAY OCCUR

Details of any funds materially in deficit

N/A

Further financial review details (optional information)

You **may choose** to include additional information, where relevant, about:

- the charity's principal sources of funds (including any fundraising);
- how expenditure has supported the key objectives of the charity;
- investment policy and objectives including any ethical investment policy adopted.

SYEP'S MAIN SOURCE OF FUNDING IS VIA PROJECT SPECIFIC GRANTS. WE ARE ENTERING OUR SECOND YEAR OF THE NATIONAL LOTTERY REACHING COMMUNITIES GRANT FUNDING WHICH HAS ENABLED US TO DEVELOP SYEP FURTHER AND IMPLEMENT STRUCTURE BY EMPLOYING STAFF, FUNDING OF PERMANENT PREMISES AND DEVELOPMENT OF THE PROJECT AS A WHOLE. WE CONTINUE TO WORK CLOSELY WITH THE PARISH AND TOWN COUNCILS PROVIDING OUTREACH IN IDENTIFIED ASB AREAS AND REGULAR YOUTH GROUPS. EASTER, SUMMER AND WINTER HAF PROGRAMMES HAVE BEEN DELIVERED DURING THIS PERIOD.

**Section F****Other optional information****Section G****Declaration**

The trustees declare that they have approved the trustees' report above

Signed on behalf of the charity's trustees

Signature(s)

Full name(s)

Position (eg Secretary, Chair, etc)

Date

## Sprowston Youth Engagement Project

### BALANCE SHEET

31/03/2025

<i>(Last) Year Ended</i> 31 Mar 2024		<i>(Current) Year Ended</i> 31 Mar 2025
£	<b>CURRENT ASSETS</b>	£
	Stocks and stores	
	Work in progress	
	Debtors (Net of provision for doubtful debts)	
	Prepayments	
2,875.08	VAT Recoverable	
	Temporary lendings (investments)	
	<b>BANK BALANCES</b>	
77,203.87	Barclays Community	71,563.35
0.00	Petty Cash	0.00
77,203.87	<b>TOTAL BANKS</b>	71,563.35
80,078.95	<b>TOTAL ASSETS</b>	71,563.35
	<b>CURRENT LIABILITIES</b>	
	Creditors	
<u>80,078.95</u>	<b>NET ASSETS</b>	<u>71,563.35</u>
	<b>Represented by:</b>	
80,078.95	General fund Balance	71,563.35
	<b>Reserves:</b>	
	Capital	
	Earmarked	
	Adjustments	
<u>80,078.95</u>		<u>71,563.35</u>

The above statement represents fairly the financial position of the council as at 31 Mar 2025

Signed \_\_\_\_\_  
Responsible Financial Officer

Date \_\_\_\_\_

**Sprowston Youth Engagement Project**  
**Income & Expenditure Account**  
**01/04/2024 to 31/03/2025**

(Last) Year Ended  
31 Mar 2024

(Current) Year Ended  
31 Mar 2025

**Income**

233.50	Garden Project	
3,500.00	Old Catton Teen Cafe Project	3,500.00
7,504.00	Sprowston Teen Cafe Project	5,000.00
28,091.00	Urban Adventure Garden Project	1,776.90
16,123.51	Community Ambassador Project	5,902.24
21,976.91	Community Outreach Project	34,446.62
333.00	Football Team Project	11,854.30
46.00	Social Action Youth Connectors	
103,548.68	National Lottery Reaching Commu	110,985.22
7,000.00	1-1 Work Project	
5,000.00	Bike Project	1,859.00
	LGBTQ Project (Norfolk)	1,424.00
	Pride In Place	15,138.95
	Lottery Community Fund Project	19,600.00
<b>£193,356.60</b>		<b>£211,487.23</b>

**Expense**

33,314.40	Community Outreach Project	29,632.54
2,073.70	Football Team Project	392.77
2,676.51	Old Catton Teen Cafe Project	11,059.27
4,681.72	Sprowston Teen Cafe Project	15,155.08
320.00	LGBTQ Project (Norfolk)	727.97
4,047.12	Bike Project	812.32
10,917.62	Urban Adventure Garden Project	7,954.40
9,811.86	Social Action Youth Connectors	1,738.10
8,159.22	Community Ambassador Project	4,501.51
89,513.84	National Lottery Reaching Commu	120,621.12
8,305.65	1-1 Work Project	6,518.46
	Garden Project	24.99
	Pride In Place	16,859.30
	Lottery Community Fund Project	4,005.00
<b>£173,821.64</b>		<b>£220,002.83</b>

**General Fund**

<b>60,543.99</b>	Balance at 01 Apr 2024	<b>80,078.95</b>
193,356.60	ADD Total Income	211,487.23
253,900.59		291,566.18
173,821.64	DEDUCT Total Expenditure	220,002.83
80,078.95		71,563.35
<b>£80,078.95</b>	DEDUCT Reserves Balance	
	Balance at 31 Mar 2025	<b>£71,563.35</b>

# Independent Examiner's Report to the Trustees of Sprowston Youth Engagement Project Charity For the year ended 31 March 2025

**Registered Charity No: 1197675**

**Income in the Year: £211,487.23**

**Expenditure in the Year: £217,127.75**

**Reserves as at 31 March 2025: £71,563.35**

## **1. Respective responsibilities of Trustees and Independent Examiner.**

The Charity's Trustees are responsible for the preparation of the accounts in accordance with the requirements of the Charities Act 2011. The Trustees require an independent examination.

As the Independent Examiner it is my responsibility to:

- a) examine the accounts under section 145 of the Charities Act 2011.
- b) follow all the applicable Directions given by the Charity Commission under section 145 (5)(b) of the Act and state whether particular matters have come to my attention.

## **2. Report for the year ended 31 March 2025.**

The Charity Commission's records show that the Charity was registered as a Charitable Incorporated Organisation (CIO) on 26 January 2022. CIOs are available for charities or charitable groups that wish to be incorporated and can be selected instead of registering as a charity. CIOs have been designed specifically for charitable groups, allowing them to register just once with the Charity Commission as an incorporated form of charity which is not a company. This removes the need to register with and report to Companies House.

One of the benefits of becoming a CIO is to secure a reduced administrative burden. The CIO also has its own legal identity and so can enter into contracts in its own right rather than in the name of individual trustees. Trustees will also have limited liability although they are still responsible for managing the organisation.

The Charity Commission's registration displays the aims and activities of the Charity as follows: *'to act as a resource for young people up to the age of 25 years living in Sprowston and the surrounding area 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 and to build their self-esteem;*

b) *Advancing Education;*

c) *Providing Recreational and Leisure time activity in the interests of social welfare for people living in the area of benefit who have need by reason of their youth, age, infirmity or disability, poverty or social and economic circumstances with a view to improving the conditions of life of such persons'.*

The Charity has a Scribe accounting system in place with detailed breakdown of receipts and payments recorded within the system. A Summary document recording the Receipts and Payments in the year of account has been constructed and presented to the Independent Examiner. The Independent Examiner attended the Old Catton Parish Council's offices on 3 July 2025, when the End of Year Accounts and a range of transactions in the year of account were examined.

The following observations are made (**heavy type where action required**):

a) The Charity's Accounts for the year ending 31 March 2025 have been prepared on a Receipts and Payments basis. Accordingly any Creditors (debts owed by the Charity to any parties) or Debtors (sums owed to the Charity) as at 31 March 2025 are not included with the Receipts and Payments End of Year Accounts, which have yet to be approved by the Trustees.

b) The Treasurer/Secretary confirmed that she will be submitting the Trustees' Annual Report and Final Accounts to the Charity Commission following approval by Trustees.

c) The Charity has a Business Plan (2021-24) in place which details the Charity's overall vision and objectives, a statement of intent, strategic planning/key projects, a listing of specific actions with measurable outcomes and areas of active involvement. The Treasurer/Secretary explained that the updating of the Plan is to be completed alongside the next Lottery funding application.

d) Charity holds a Community (Current) Account at the Barclays Bank which stood at £71,563.35 at 31 March 2025 and which agrees with the Statement of Accounts balance as at 31 March 2025.

e) The Independent Examiner has examined the Statement of Accounts for the year 2024/25, which can be summarised in simplified form as follows:

Accounts Balance b/f as at 1 April 2024: £77,203.87 (confirmed with End of Year Accounts and Bank Reconciliation at that date)

Add Income in year 2024/25: £211,487.23 (confirmed with Transactions List)

Deduct Expenditure in year 2024/25: £217,127.75 (confirmed with Transactions List)

Accounts balance c/f at 31 March 2025: £71,563.35 (confirmed with Bank Statement at that date).

f) At the time of the Audit, the Scribe accounts had erroneously listed an amount of £2,875.08 as 'VAT Recoverable'. This issue was corrected by the Scribe Accounting team during the Audit. As the Charity is not registered with HMRC for VAT purposes, any VAT paid by the Charity is not recoverable from HMRC.

g) The Treasurer/Secretary advised the Independent Examiner that she had previously made enquiries regarding possible registration with HMRC for VAT purposes but had determined not to proceed as there were limited advantages to be gained for the Charity.

h) The recorded Overall Income of £211,487.23 in the 2024/25 year of account consisted of £110,985.22 from the National Lottery Reaching Communities Programme; £34,446.62 from the Community Outreach Project, Grants of £19,600 from the Lottery Community Fund Project, £1,776.90 from the Urban Adventure

Garden Project and £5,902.24 from the Community Ambassador Project. Significant income was received from the Pride in Place (£15,138.95), the Football Team Project (£11,854.30), the Teen Café Projects (£3,500 from Old Catton and £5,000 from Sprowston), the Bike Project (£1,859) and the LGBTQ Project (Norfolk) (£1,424).

i) Expenditure of £217,127.75 in the 2024/25 year of account was recorded as the National Lottery Reaching Communities Programme (£120,621.12), Community Outreach Project (£29,632.54), Pride In Place (£16,859.30), the Teen Café Projects (Old Catton £8,184.19 and Sprowston £15,155.08), Urban Adventure Garden Project (£7,954.40), 1-1 Work Project (£6,518.46), Community Ambassador Project (£4,501.51), Lottery Community Frund Project (£4,005), Social Action Youth Connectors (£1,738.10), Bike Project (£812.32), LGBTQ Project (Norfolk) (£727.97), Football Team Project (£392.77) and Garden Project £24.99).

j) The Reserves balance at the year-end 31 March 2025 amounted to £71,563.35 and reflected the accounting deficit of £5,640.52 (from the balance of £77,203.87 at the end of the 2023/24 year of account).

k) The Charity is registered with the Information Commissioner's Office (ICO) as a Fee Payer/Data Controller for Local Charity purposes (Registration ZB567523).

l) The Treasurer/Secretary has registered the Charity with HMRC for PAYE purposes and is using the Basic PAYE toolkit. Appropriate documentation is retained by the Treasurer/Secretary to evidence the payments made by the Charity and was made available to the Examiner.

m) With regard to the legislation relating to workplace pensions, the Charity submitted a declaration of compliance under the Pensions Act 2008 to the Pensions Regulator on 11 May 2023. (The re-declaration of compliance confirms to the Pensions Regulator that the Charity complies with its duties as an employer and has to be completed every three years).

n) The Charity maintains an Asset Register listing equipment and machinery under the ownership of the Charity. The Asset Register describes each asset held, its location and the Initial (Purchase) Value and Insured Value. The details relating to the date of acquisition, model/serial number and manufacturer's name (where relevant) have yet to be displayed in the Register. As at 31 March 2025 the Register recorded Assets of £16,187.20 at Initial Value, an increase of £6,140.70 from the value of £10,046.50 at the end of the previous year and reflects the addition of 7 Notebooks/Laptops (£3,840.70) and the Citroen Berlingo Van (£2,300) in the year of account.

o) The Insurance Policy for the period 13 November 2024 to 12 November 2025 was presented to the Independent Examiner. The Policy is with Markel (UK) Insurance Company Ltd. at a cost of £1,173.74 and includes cover for Employer's Liability £10m., Public Liability £10m., Buildings £4,183; Contents (including computer equipment) £12,960 and Portable Equipment £7,353.

**p) The Charity's insurance policy presented to the Examiner displayed cover of £25,000 for Fidelity (Fraud and Dishonesty) which is significantly below the sums routinely held at bank by the Charity. Fidelity Guarantee Insurance normally covers the maximum amount of bank/cash sums held by a Charity at any one time. The Treasurer/Secretary agreed to ensure that an increased insurance cover is brought into effect. The Charity Commission stresses that Fidelity insurance cover does not imply any mistrust of Employees, Volunteers or Trustees but reflects a professional duty to protect the Charity's resources and reputation.**

q) The light vehicle insurance cover for the year ending 23 May 2025 was also presented to the Examiner. The cover was provided by NFU Mutual Insurance at a cost of £464.11. The Treasurer/Secretary confirmed to the Examiner that the policy had been renewed from 23 May 2025 with NFU Mutual.

r) The Treasurer/Secretary has constructed a Risk Assessment document which identifies the risks faced by the Charity, the mitigating actions in place to address the risks and the person(s) responsible to ensure risks are minimised/action undertaken. The Risk Assessment is due to be presented to Trustees for approval and adoption.

s) The Council's financial administration is undertaken by the Treasurer/Secretary to a high standard through the use of the Scribe accounting system. End of Year financial statements (Receipts and Payments Account) have been prepared by the Treasurer/Secretary. The Scribe Accounting system displays the date of payment, the method of payment, the payee (or person/organisation making payment to the Charity in the case of sums received) and the category/sub-category concerned. The Scribe accounting system secures the necessary financial control over transactions and provides clear evidence of each payment and receipt.

t) The Independent Examiner undertook a sample check of the entries in the Scribe Payments Lists for each month of the year of account and confirmed the transactions with the Bank Statements. Individual invoices/vouchers supporting the payments made were examined. Invoices/vouchers were confirmed as held for each item of expenditure examined with an appropriate audit trail in place.

u) The Annual Return and Accounts for the previous year ended 31 March 2024 are recorded by the Charity Commission as having been received on 31 July 2024, within the time limit that applies.

v) I would like to record my appreciation to the Treasurer/Secretary for her assistance during the course of this Examination and for the careful presentation of the Charity's documents for the review.

### **3. Basis of independent examiner's report.**

My examination was carried out in accordance with the applicable Directions given by the Charity Commission.

An examination includes a review of the accounting records kept by the Charity and a comparison of the accounts presented with those records. It also includes consideration of any unusual items or disclosures in the accounts and seeking explanations from the Treasurer/Secretary to the Charity and Trustees concerning any such matters. The procedures undertaken do not provide all the evidence that would be required in an audit and consequently no opinion is given as to whether the accounts present a 'true and fair view' and the report is limited to those matters set out in the statement below.

### **4. Independent Examiner's statement.**

In connection with my examination:

a) I confirm that no material matters have come to my attention 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 2011 or the accounts did not accord with the accounting records or comply with the applicable requirements concerning the form and content of accounts.

b) 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 (other than those matters already listed at item 2 above) in order to enable a proper understanding of the accounts to be reached.

*Trevor Brown*

**Trevor Brown**

**Chartered Institute of Public Finance and Accountancy**

**15 July 2025**

**SPROWSTON YOUTH ENGAGEMENT PROJECT**

England & Wales - Charity number 1197675

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# Accounts

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# Trustees' Annual Report

for the period

From (start date)       to (end date)

## Section A Reference and administration details

Charity name

Other names the charity is known by

Registered charity number (if any)

Charity's principal address   
  
  
 Postcode

### Names of the charity trustees who manage the charity

	Trustee Name	Office (if any)	Dates acted if not for whole year	Name of person (or body) entitled to appoint trustee (if any)
1	REV DAVID HAGAN-PALMER	CHAIRMAN		
2	MRS JUDY LEGGETT			
3	MR KEITH HIDER			
4	MS CHRISTINE RUMSBY			
5	MS SARAH VINCENT	TREASURER &		
6		SECRETARY		
7	MR MARTIN CALLAM		FROM MAY 2023	
8	MRS KAREN VINCENT		FROM MAY 2023	
9	REV SIMON STOKES			
10	MR BRIAN HONESS		UNTIL MAY 2023	
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19				
20				

### Names of the trustees for the charity, if any (for example, any custodian trustees)

Name	Dates acted if not for whole year

**Section A**

**Reference and administration details (continued)**

Names and addresses of advisers (optional information)

Type of adviser	Name	Address

Name of chief executive or names of senior staff members (optional information)

**Section B**

**Structure, governance and management**

Description of the charity's trusts

Type of governing document  
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CONSTITUTION ADOPTED 26TH JANUARY 2022

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You **may choose** to include additional information, where relevant, about:

- policies and procedures adopted for the induction and training of trustees;
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- trustees' consideration of major risks and the system and procedures to manage them.

THE CHARITY ACTIVITIES ARE OPEN TO YOUNG PEOPLE UP TO THE AGE OF 25 YEARS LIVING IN SPROWSTON AND THE SURROUNDING AREA.

CHILD PROTECTION POLICY IS IN PLACE. CRIMINAL RECORDS BUREAU CHECKS ARE CARRIED OUT PRIOR TO COMMENCEMENT OF EMPLOYMENT OR TRUSTEESHIP. ALL CHECKS ARE CARRIED OUT AGAIN IN LINE WITH STATUTORY REQUIREMENTS.

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Additional details of objectives and activities (optional information)

You **may choose** to include further statements, where relevant, about:

- policy on grantmaking;
- policy programme related investment;
- contribution made by volunteers.

WE ARE GRATEFUL FOR THE MANY HOURS VOLUNTEERS OFFER, INCLUDING MEMBER VOLUNTEERS, TO THE VARIOUS PROJECTS OFFERED TO YOUNG PEOPLE. WITHOUT THEIR VALUABLE CONTRIBUTION OF TIME, ENERGY AND EXPERIENCE SYEP WOULD NOT BE SO SUCCESSFUL IN PROVIDING THE SERVICE OFFERED TO YOUNG PEOPLE

## Section D

## Achievements and performance

Summary of the main achievements of the charity during the year

THROUGH THE HARD WORK OF OUR STAFF, BOTH PAID AND VOLUNTEER, THE SUPPORT OF OUR FUNDERS AND OUR WORK WITH OTHER ORGANISATIONS, SYEP HAS CONTINUED TO SUPPORT YOUNG PEOPLE ACROSS OUR COMMUNITY TO ENABLE THEM TO GROW, DEVELOP AND FACE CHALLENGES.

WE ARE ABLE TO OFFER A WIDE RANGE OF COMMUNITY ACTIVITIES AND OPPORTUNITIES FOR YOUNG PEOPLE TO ENGAGE IN A WIDE RANGE OF SUPPORT, HELPING THEM TO GROW AND FIND THEIR OWN IDENTITIES.

WE ARE PROUD TO BE ABLE TO SUPPORT AND HELP DEVELOP THE CONTINUALLY INCREASING NUMBER OF YOUNG PEOPLE WHO ENGAGE WITH SYEP

**Section E****Financial review**

Brief statement of the charity's policy on reserves

CASH IN BANK AT 31.03.2024 WAS £77,203.87. THE MAIN FINANCIAL RISK TO THE CHARITY IS THE LOSS OF GRANT FUNDING. SYEP ARE WORKING HARD TO INCREASING RESERVES OF UNRESTRICTED FUNDS TO MEET ANY UNFORESEEN EXPENDITURE THAT MAY OCCUR

Details of any funds materially in deficit

N/A

Further financial review details (optional information)

You **may choose** to include additional information, where relevant, about:

- the charity's principal sources of funds (including any fundraising);
- how expenditure has supported the key objectives of the charity;
- investment policy and objectives including any ethical investment policy adopted.

SYEP'S MAIN SOURCE OF FUNDING IS VIA PROJECT SPECIFIC GRANTS. WE ARE ENTERING OUR SECOND YEAR OF THE NATIONAL LOTTERY REACHING COMMUNITIES GRANT FUNDING WHICH HAS ENABLED US TO DEVELOP SYEP FURTHER AND IMPLEMENT STRUCTURE BY EMPLOYING STAFF, FUNDING OF PERMANENT PREMISES AND DEVELOPMENT OF THE PROJECT AS A WHOLE. WE CONTINUE TO WORK CLOSELY WITH THE PARISH AND TOWN COUNCILS PROVIDING OUTREACH IN IDENTIFIED ASB AREAS AND REGULAR YOUTH GROUPS. EASTER, SUMMER AND WINTER HAF PROGRAMMES HAVE BEEN DELIVERED DURING THIS PERIOD. OUR YOUTH CONNECTORS HAVE WORKED HARD TO PRESENT 80S BALL, FUN DAY, OUTDOOR CINEMA TO RAISE ADDITIONAL FUNDS ALSO.

**Section F****Other optional information**

WE LOOK FORWARD TO THE COMPLETION OF THE URBAN ADVENTURE GARDEN IN SUMMER 2024 AND THE MOVE TO PERMANENT PREMISES AT THE VIKING CENTRE IN WINTER 2024.

**Section G****Declaration**

The trustees declare that they have approved the trustees' report above

Signed on behalf of the charity's trustees

Signature(s)

Full name(s)

MS SARAH VINCENT

Position (eg Secretary, Chair, etc)

SECRETARY AND TREASURER

Date

1 6 0 7 2 4

**Sprowston Youth Engagement Project**  
**BALANCE SHEET**  
31/03/2024

(Last) Year Ended  
31 Mar 2023

(Current) Year Ended  
31 Mar 2024

£		£
	<b>CURRENT ASSETS</b>	
	Stocks and stores	
	Work in progress	
	Debtors (Net of provision for doubtful debts)	
	Prepayments	
991.05	VAT Non-Recoverable	2,875.08
	Temporary lendings (investments)	
59,552.94	Cash in hand	77,203.87
59,552.94	<b>TOTAL ASSETS</b>	77,203.87
	<b>CURRENT LIABILITIES</b>	
	Creditors	
<u>59,552.94</u>	<b>NET ASSETS</b>	<u>77,203.87</u>
	<b>Represented by:</b>	
59,552.94	General fund Balance	77,203.87
	<b>Reserves:</b>	
	Capital	
	Earmarked	
	Adjustments	
<u>59,552.94</u>		<u>77,203.87</u>

The above statement represents fairly the financial position of the council as at 31 Mar 2024

Signed

S Vincent  
Responsible Financial Officer

Date

16/7/2024

**Sproston Youth Engagement Project**  
**Income & Expenditure Account**  
01/04/2023 to 31/03/2024

(Last) Year Ended 31 Mar 2023		(Current) Year Ended 31 Mar 2024
	<b><u>Income</u></b>	
200.00	Garden Project	233.50
10,316.67	Old Catton Teen Cafe Project	3,500.00
13,816.66	Sproston Teen Cafe Project	7,504.00
1,164.00	LGBTQ Project (Norfolk)	
20,003.00	Urban Adventure Garden Project	28,091.00
10,000.00	Community Ambassador Project	16,123.51
38,674.95	Community Outreach Project	21,731.91
1,978.67	Football Team Project	333.00
8,000.00	Social Action Youth Connectors	46.00
50,026.28	National Lottery Reaching Commu	103,793.68
4,986.00	1-1 Work Project	7,000.00
1,000.00	Bike Project	5,000.00
<b><u>£160,166.23</u></b>		<b><u>£193,356.60</u></b>
	<b><u>Expense</u></b>	
48,464.02	Community Outreach Project	33,314.40
2,288.75	Football Team Project	2,073.70
71.98	Garden Project	
5,386.88	Old Catton Teen Cafe Project	2,676.51
8,559.66	Sproston Teen Cafe Project	4,528.73
1,554.00	LGBTQ Project (Norfolk)	320.00
3,633.21	Bike Project	4,047.12
36,766.92	Urban Adventure Garden Project	10,917.62
7,902.48	Social Action Youth Connectors	9,811.86
6,690.18	Community Ambassador Project	8,159.22
10,167.99	National Lottery Reaching Commu	89,666.83
542.98	1-1 Work Project	8,305.65
<b><u>£132,029.05</u></b>		<b><u>£173,821.64</u></b>
	<b><u>General Fund</u></b>	
32,406.81	Balance at 01 Apr 2023	60,543.99
160,166.23	ADD Total Income	193,356.60
192,573.04		253,900.59
132,029.05	DEDUCT Total Expenditure	173,821.64
60,543.99	DEDUCT Reserves Balance	80,078.95
<b><u>£60,543.99</u></b>	Balance at 31 Mar 2024	<b><u>£80,078.95</u></b>

## Sprowston Youth Engagement Project Reconciliation between Box 7 and Box 8

31/03/2024

This report explains the difference between the total balance in Box 7 and the cash balance in Box 8 by showing for each type of adjustment, the details of which can be listed using the Adjustments report. It deducts the additional assets which have been included on the balance sheet and adds back in the liabilities to arrive at the balance for cash and short term investments. This only applies to Annual Returns prepared on Income and Expenditure basis.

	<i>Amount</i>	<i>Amount</i>
<b>Box 7 - Balances carried forward</b>		<b>80,078.95</b>
Debtors		
Prepayments		
Stocks and Stores		
VAT Non-recoverable	2,875.08	
<b>TOTAL DEDUCTIONS</b>		<b>2,875.08</b>
Creditors		
Receipts in Advance		
Doubtful Debts		
<b>TOTAL ADDITIONS</b>		
<b>Box 8 - Total cash and short term investments</b>		<b>77,203.87</b>

# **Independent Examiner's Report to the Trustees of Sprowston Youth Engagement Project Charity For the year ended 31 March 2024**

**Registered Charity No: 1197675**

**Income in the Year: £193,356.60**

**Expenditure in the Year: £176,696.72**

**Reserves as at 31 March 2023: £77,203.87**

## **1. Respective responsibilities of Trustees and Independent Examiner.**

The Charity's Trustees are responsible for the preparation of the accounts in accordance with the requirements of the Charities Act 2011. The Trustees require an independent examination.

As the Independent Examiner it is my responsibility to:

- a) examine the accounts under section 145 of the Charities Act 2011.
- b) follow all the applicable Directions given by the Charity Commission under section 145 (5)(b) of the Act and state whether particular matters have come to my attention.

## **2. Report for the year ended 31 March 2024.**

The Charity Commission's records show that the Charity was registered as a Charitable Incorporated Organisation (CIO) on 26 January 2022. CIOs are available for charities or charitable groups that wish to be incorporated and can be selected instead of registering as a charity. CIOs have been designed specifically for charitable groups, allowing them to register just once with the Charity Commission as an incorporated form of charity which is not a company. This removes the need to register with and report to Companies House.

One of the benefits of becoming a CIO is to secure a reduced administrative burden. The CIO also has its own legal identity and so can enter into contracts in its own right rather than in the name of individual trustees. Trustees will also have limited liability although they are still responsible for managing the organisation.

The Charity Commission's registration displays the aims and activities of the Charity as follows: *"to act as a resource for young people up to the age of 25 years living in Sprowston and the surrounding area 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 and to build their self-esteem;*

b) *Advancing Education;*

c) *Providing Recreational and Leisure time activity in the interests of social welfare for people living in the area of benefit who have need by reason of their youth, age, infirmity or disability, poverty or social and economic circumstances with a view to improving the conditions of life of such persons’.*

The Charity has a Scribe accounting system in place with detailed breakdown of receipts and payments recorded within the system. A Summary document recording the Receipts and Payments in the year of account has been constructed and presented to the Independent Examiner. The Independent Examiner attended the Old Catton Parish Council’s offices on 26 June 2024, when the End of Year Accounts and a range of transactions in the year of account were examined on a sample basis.

The following observations are made (**heavy type where action required**):

a) The Charity’s Accounts for the year ending 31 March 2024 have been prepared on an Income and Expenditure basis and have yet to be formally approved by the Trustees.

b) The Treasurer/Secretary confirmed that she will be submitting the Trustees’ Annual Report and Final Accounts to the Charity Commission following approval by Trustees.

c) The Charity holds a Current Account at the Barclays Bank which stood at £77,203.87 at 31 March 2024 and which agrees with the Statement of Accounts balance as at 31 March 2024.

d) The Independent Examiner has examined the Statement of Accounts for the year 2023/24, which can be summarised in simplified form as follows:

Accounts Balance b/f as at 1 April 2023:	£60,543.99	(confirmed with End of Year Accounts and Bank Reconciliation at that date)
Add Income in year 2023/24:	£193,356.60	(confirmed with Transactions List)
Deduct Expenditure in year 2023/24:	£176,696.72	(consisting of £173,821.64 confirmed with Transactions List and £2,875.08 non-recoverable VAT confirmed with Scribe Accounts)
Accounts balance c/f at 31 March 2024:	£77,203.87	(confirmed with Bank Statement at that date).

e) The Charity is not registered with HMRC for VAT purposes and accordingly the amounts of VAT separately recorded by the Scribe system will not be recoverable and should now be treated as an expense in the Accounts alongside all other expenditure. The Treasurer/Secretary advised the Independent Examiner that she had made enquiries regarding possible registration with HMRC for VAT purposes but had determined not to proceed as there were limited advantages to be gained for the Charity.

f) The recorded Overall Income of £193,356.60 in the 2023/24 year of account consisted of £103,793.68 from the National Lottery Reaching Communities Programme; £21,731.91 from the Community Outreach Project, Grants of £28,091 from the Urban Adventure Garden Project and £16,123.51 from the Community Ambassador Project. Significant income was received from the Teen Café Projects (£3,500 from Old Catton and £7,504 from Sprowston). Other listed income items were 1-1 Work Project (£7,000), Football Team Project (£333), Bike Project (£5,000), the Garden Project (£233.50) and the Social Action Youth Connectors (£46).

g) Expenditure in the 2023/24 year of account was recorded as Community Outreach Project (£33,314.40), Urban Adventure Garden Project (£10,917.62); Teen Café Projects (Old Catton £2,676.51) and Sprowston (£4,528.73); National Lottery Reaching Communities Programme (£89,666.83), Social Action Youth Connectors (£9,811.86), Community Ambassador Project (£8,159.22), 1-1 Work Project (£8,305.65) and Bike Project (£4,047.12), Football Team Project (£2,073.70) and the LGBTQ Project (Norfolk) (£320). In addition, the VAT listed by the Scribe system should be included as expenditure in 2023/24.

h) The Reserves balance at the year-end 31 March 2024 amounted to £77,203.87 and reflected the accounting surplus of £16,659.88 (from the balance of £60,543.99 in the 2022/23 year of account to £77,203.87 at the end of the 2023/24 year).

i) The Charity is registered with the Information Commissioner's Office (ICO) as a Fee Payer/Data Controller for Local Charity purposes (Registration ZB567523, expiring 12 July 2024 refers).

j) The Treasurer/Secretary has registered the Charity with HMRC for PAYE purposes and is using the Basic PAYE toolkit. Appropriate documentation is retained by the Treasurer/Secretary to evidence the payments made by the Charity and was made available to the Examiner.

k) With regard to the legislation relating to workplace pensions, the Charity submitted a declaration of compliance under the Pensions Act 2008 to the Pensions Regulator on 11 May 2023. (The re-declaration of compliance confirms to the Pensions Regulator that the Charity complies with its duties as an employer and has to be completed every three years).

l) The Charity maintains an Asset Register listing equipment and machinery under the ownership of the Charity. The Asset Register describes each asset held, its location and the Initial (Purchase) Value and Insured Value. The details relating to the date of acquisition, model/serial number and manufacturer's name (where relevant) have yet to be displayed in the Register. As at 31 March 2024 the Register recorded Assets of £10,046.50 at Initial Value.

m) The Insurance Policy for the period 13 November 2023 to 12 November 2024 was presented to the Independent Examiner. The Policy is with Markel (UK) Ltd. at a cost of £1,141.36 and includes cover for Employer's Liability £10m., Public Liability £10m., Entity Defence £25,000, Buildings £4,061; Contents £11,714 and Portable Equipment £7,139.

**n) The Charity's insurance policy provides cover of £25,000 for Fidelity (Fraud and Dishonesty) which is significantly below the sums held at bank by the Charity. Fidelity Guarantee Insurance normally covers the maximum amount of bank/cash sums held by a Charity at any one time. It is considered that in view of the sums being maintained by the Charity consideration should be given to obtaining increased insurance cover. The Charity Commission stresses that Fidelity insurance cover does not imply any mistrust of Employees, Volunteers or Trustees but reflects a professional duty to protect the Charity's resources and reputation.**

**o) The Charity currently does not have a Risk Assessment document in place which identifies the risks faced by the Charity, the mitigating actions and controls in place to address the risks and identification of any actions still to be undertaken. The Secretary/Treasurer confirmed that construction of a Risk Assessment was in progress and the document will be presented to Trustees for approval and adoption as soon as practicably possible.**

p) The Council's financial administration is undertaken by the Treasurer/Secretary to a high standard through the use of the Scribe accounting system. End of Year financial statements (Income and Expenditure Account and Balance Sheet) have been prepared by the Treasurer/Secretary. The Scribe Accounting system displays the date of payment, the method of payment, the payee (or person/organisation making payment to the Charity in the case of sums received) and the category/sub-

category concerned. The Scribe accounting system secures the necessary financial control over transactions and provides clear evidence of each payment and receipt.

q) The Independent Examiner undertook a sample check of the entries in the Scribe Payments Lists for each month of the year of account and confirmed the transactions with the Bank Statements. Individual invoices/vouchers supporting the payments made were examined. Invoices/vouchers were confirmed as held for each item of expenditure examined with an appropriate audit trail in place.

r) The Treasurer/Secretary confirmed that the Charity did not have Creditors (debts owed to any parties) as at 31 March 2024. Similarly, no Debtors (sums owed to the Charity) were recorded as at 31 March 2024.

s) The Annual Return and Accounts for the previous year ended 31 March 2023 are recorded by the Charity Commission as having been received on 4 April 2024.

t) I would like to record my appreciation to the Treasurer/Secretary for her assistance during the course of this Examination and for the careful presentation of the Charity's documents for the review.

### **3. Basis of independent examiner's report.**

My examination was carried out in accordance with the applicable Directions given by the Charity Commission.

An examination includes a review of the accounting records kept by the Charity and a comparison of the accounts presented with those records. It also includes consideration of any unusual items or disclosures in the accounts and seeking explanations from the Treasurer/Secretary to the Charity and Trustees concerning any such matters. The procedures undertaken do not provide all the evidence that would be required in an audit and consequently no opinion is given as to whether the accounts present a 'true and fair view' and the report is limited to those matters set out in the statement below.

### **4. Independent Examiner's statement.**

In connection with my examination:

a) I confirm that no material matters have come to my attention 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 2011 or the accounts did not accord with the accounting records or comply with the applicable requirements concerning the form and content of accounts.

b) 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 (other than those matters already listed at item 2 above) in order to enable a proper understanding of the accounts to be reached.

*Trevor Brown*

**Trevor Brown**  
**Chartered Institute of Public Finance and Accountancy**  
**26 June 2024**

**TREVOR BROWN CPFA**  
**Internal Audit Services**  
**Charnwood, California, Woodbridge, Suffolk IP12 4DE**  
**Tel: 01394 384698 or 07587 523764 Email: tadbrown01@yahoo.co.uk**

**SPROWSTON YOUTH ENGAGEMENT PROJECT**

England & Wales - Charity number 1197675

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# Accounts

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# Independent Examiner's Report to the Trustees of Sprowston Youth Engagement Project Charity For the year ended 31 March 2023

Registered Charity No: 1197675

Income in the Year: **£160,166.23**

Expenditure in the Year: **£132,029.05**

Reserves as at 31 March 2023: **£60,543.99**

## 1. Respective responsibilities of Trustees and Independent Examiner.

The Charity's Trustees are responsible for the preparation of the accounts in accordance with the requirements of the Charities Act 2011. The Trustees require an independent examination.

As the Independent Examiner it is my responsibility to:

- a) examine the accounts under section 145 of the Charities Act 2011.
- b) follow all the applicable Directions given by the Charity Commission under section 145 (5)(b) of the Act and state whether particular matters have come to my attention.

## 2. Report for the year ended 31 March 2023.

The Charity Commission records show that the Charity was registered as a Charitable Incorporated Organisation (CIO) on 26 January 2022. CIOs are a relatively new legal structure available for charities or charitable groups that wish to be incorporated and can be selected instead of registering as a charity. CIOs have been designed specifically for charitable groups, allowing them to register just once with the Charity Commission as an incorporated form of charity which is not a company. This removes the need to register with and report to Companies House.

One of the benefits of becoming a CIO is to secure a reduced administrative burden. The CIO also has its own legal identity and so can enter into contracts in its own right rather than in the name of individual trustees. Trustees will also have limited liability although they are still responsible for managing the organisation.

The Charity Commission's registration displays the aims and activities of the Charity as follows: *'to act as a resource for young people up to the age of 25 years living in Sprowston and the surrounding area 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 and to build their self-esteem;*

b) *Advancing Education;*

c) *Providing Recreational and Leisure time activity in the interests of social welfare for people living in the area of benefit who have need by reason of their youth, age, infirmity or disability, poverty or social and economic circumstances with a view to improving the conditions of life of such persons.*

The Charity has a Scribe accounting system in place with detailed breakdown of receipts and payments recorded within the system. A Summary document recording the Receipts and Payments in the year of account has been constructed and presented to the Independent Examiner. The Independent Examiner attended the Old Catton Parish Council's offices on 22 January 2023, when the End of Year Accounts and a range of transactions in the year of account were examined on a sample basis.

The following observations are made (**heavy type where action required**):

a) The Charity's Accounts for the year ending 31 March 2023 have been prepared on an Income and Expenditure basis and have yet to be formally approved by the Trustees.

b) The Treasurer/Secretary confirmed that she will be submitting the Trustees' Annual Report and final Accounts following approval by Trustees.

c) The Charity holds a Current Account at the Barclays Bank. The Account stood at £59,552.94 at 31 March 2023 and which, taking into account an amount of VAT recoverable (£991.05) as at that date and included in the Balance Sheet at the year-end, reconciles with the Account balance of £60,543.99 as at 31 March 2023.

d) The Independent Examiner has confirmed that the Bank Statement as at 31 March 2023 agreed and reconciled with the End-of-Year Accounts at that date, as follows:

Accounts Balance b/f at 1 April 2022:	£32,406.81 (confirmed with Accounts and Bank Reconciliation at that date)
Add Income in year 2022/23:	£160,166.23 (confirmed with Transactions List)
Deduct Expenditure in year 2021/22:	£132,029.05 (confirmed with Transactions List)
Accounts balance c/f at 31 March 2023:	£60,543.99 (confirmed with Bank Statement at that date).

e) The recorded Overall Income of £160,166.23 in the 2022/23 year of account consisted of £50,026.28 from the National Lottery Reaching Communities Programme; £38,674.95 from the Community Outreach Project, Grants of £20,003 from the Urban Adventure Garden Project, £10,000 from the Community Ambassador Project and £8,000 from Social Action Youth Connectors. Significant income was received from the Teen Café Projects (£10,316.67 from Old Catton and £13,816.66 from Sprowston). Other listed income items were 1-1 Work Project (£4,986), Football Team Project (£1,978.67), LGBTQ Project (Norfolk) (£1,164), Bike Project (£1,000) and the Garden Project (£200).

f) Overall Expenditure in the year was recorded as £132,029.05 in the 2022/23 year of account and consisted of (inter alia) Community Outreach Project (£48,646.43), Urban Adventure Garden Project (£36,766.92); Teen Café Projects (Old Catton £5,386.88) and Sprowston (£8,678.13); National Lottery Reaching Communities Programme (£9,839.62), Social Action Youth Connectors (£7,902.48) and Community Ambassador Project (£6,690.18).

g) The Reserves balance at the year-end 31 March 2023 amounted to £60,543.99 and reflected the overall surplus of £28,137.18 (from the balance of £32,406.81 in the 2021/22 year of account to £60,543.99 at the end of the 2022/23 year). As at 31 March 2023 the Charity held sufficient reserves and contingency sums to meet, within reason, any unforeseen items of expense that may occur.

**h) The Treasurer/Secretary advised the Independent Examiner that the Trustees do not currently maintain a Reserves Policy document. In view of the significant cash balances available it is suggested that the Trustees consider constructing and approving a Reserves Policy to support and provide guidance upon the Charity's use of current Cash Reserves and possible Investment Strategies for longer-term financial planning.**

**i) The Charity is not registered with the Information Commissioner's Office (ICO) as a Fee Payer/Data Controller for Local Charity purposes. Whilst some organisations which are established for 'not-for-profit' making purposes can be exempt from registration (small clubs, voluntary organisations and some charities), it is considered that the Trustees should make the appropriate registration with the ICO and the Treasurer/Secretary has confirmed that she will take this matter forward.**

j) The Treasurer/Secretary has registered the Charity with HMRC for PAYE purposes and is using the Basic PAYE toolkit and has made a declaration of compliance to the Pensions Regulator regarding the provision of workplace pensions. A Schedule of salary/wages displaying calculations with effect from January 2022 and from April 2023 was made available to the Examiner.

**k) The Charity is not currently registered with HMRC for VAT purposes and VAT is currently not being recovered from HMRC. It should be noted that the amount of £991.05 has been included in the End of Year Accounts 2022/23 as a Debtor (VAT recoverable from HMRC). There is currently no certainty that this will be recovered from HMRC. The Treasurer/Secretary advised the Independent Examiner that she will be making enquiries to HMRC regarding possible registration with HMRC for VAT purposes and to confirm the position regarding the reclaiming of the sum of £991.05 and future VAT payments from HMRC and making payment to HMRC of any amounts VAT charged to creditors.**

l) The Charity has very recently constructed an Asset Register listing equipment and machinery under the ownership of the Charity. The Asset Register describes each asset held, its location and the Initial (Purchase) Value and Insured Value. The details relating to the date of acquisition, model/serial number and manufacturer's name (where relevant) have yet to be displayed in the Register. As at 31 March 2023 the Register recorded Assets of £10,046.50 at Initial Value.

m) The Insurance Policy for the period 13 November 2022 to 12 November 2023 was presented to the Independent Examiner. The Policy was with Northern Counties (NC) Insurance at a cost of £656.95. Cover for Employer's Liability £10., Public Liability £5m., Buildings £1,030; Contents £1,803; Computer Equipment £845 and Portable Equipment £6,931.**The Treasurer/Secretary advised that following her recent receipt of the Asset Register it had become clear that the Insurance Policy did not adequately cover the value of assets identified and she is arranging for an increase in cover to reflect the current value of assets held.**

**n) The Charity's insurance policy does not provide cover for Fidelity (Fraud and Dishonesty) or Cyber and Data Risks, Fidelity Guarantee Insurance normally covers the maximum amount of bank/cash sums held by a Charity at any one time. It is considered that in view of the sums being maintained by the Charity consideration should be given to obtaining suitable cover. The Charity Commission stresses that Fidelity insurance cover does not imply any mistrust of Employees,**

Volunteers or Trustees but reflects a professional duty to protect the Charity's resources and reputation.

o) The Policy includes cover Employer's Liability at £10m but Public Liability at £5m. The standard cover for Public Liability is normally £10m and the Treasurer/Secretary has agreed to contact the insurer with regard to increasing the cover to at least the standard rate of £10m.

p) The Treasurer/Secretary also agreed to confirm with the insurer that appropriate Officials' and Trustees' Indemnity cover is in place (the policy refers to professional liability and management liability but a detailed description was not available to the Examiner to confirm the extent of the cover in place.

q) The Council's financial administration is undertaken by the Treasurer/Secretary to a high standard through the use of the Scribe accounting system. End of Year financial statements (Income and Expenditure Account and Balance Sheet) have been prepared by the Treasurer/Secretary. The Scribe Accounting system displays the date of payment, the method of payment, the payee (or person/organisation making payment to the Charity in the case of sums received) and the category/sub-category concerned. The Scribe accounting system secures the necessary financial control over transactions and provides clear evidence of each payment and receipt.

r) The Independent Examiner undertook a sample check of the entries in the Scribe Payments Lists for each month of the year of account and confirmed the transactions with the Bank Statements. Individual invoices/vouchers supporting the payments made were examined. Invoices/vouchers were confirmed as held for each item of expenditure examined with an appropriate audit trail in place.

s) The Treasurer/Secretary confirmed that the Charity did not have Creditors (debts owed to any parties) as at 31 March 2023. Similarly, no Debtors (sums owed to the Charity) were recorded as at 31 March 2023 other than VAT Recoverable from HMRC (£991.05).

t) The Treasurer/Secretary confirmed to the Independent Examiner that she was not aware of any issues (potential legal liabilities, financial or administrative issues) which the Charity faces which could impact upon the future finances or income streams of the Charity.

u) The Annual Return and Accounts for the previous year ended 31 March 2022 (prior to CIO registration) are recorded by the Charity Commission as having been received on 7 December 2022 (within the required due date for submission).

v) I would like to record my appreciation to the Treasurer/Secretary for her assistance during the course of this Examination and for the careful presentation of the Charity's documents for the review.

### **3. Basis of independent examiner's report.**

My examination was carried out in accordance with the applicable Directions given by the Charity Commission.

An examination includes a review of the accounting records kept by the Charity and a comparison of the accounts presented with those records. It also includes consideration of any unusual items or disclosures in the accounts and seeking explanations from the Treasurer/Secretary to the Charity and Trustees concerning any such matters. The procedures undertaken do not provide all the evidence that would be required in an audit and consequently no opinion is given as to whether the accounts present a 'true and fair view' and the report is limited to those matters set out in the statement below.

**4. Independent Examiner's statement.**

In connection with my examination:

- a) I confirm that no material matters have come to my attention 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 2011 or the accounts did not accord with the accounting records or comply with the applicable requirements concerning the form and content of accounts.
- b) 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 (other than those matters already listed at item 2 above) in order to enable a proper understanding of the accounts to be reached.

*Trevor Brown*

**Trevor Brown**

**Chartered Institute of Public Finance and Accountancy**

**22 June 2023**