

Charity registration number: 1202997

Harborough District Children & Young People's Charity

Annual Report and Financial Statements

for the period from 9 May 2023 to 31 March 2024

Community Accounting Plus
Units 1 & 2 North West
41 Talbot Street
Nottingham
NG1 5GL

Harborough District Children & Young People's Charity

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Harborough District Children & Young People's Charity

Reference and Administrative Details

Trustees	Lena Russell
	Neil Sewell
	Susan Maguire
	Chris Wood
	Rob Wakefield
	John Greenwood
Senior Management Team	Terry Cane
	Olivia O'Brien
Charity Registration Number	1202997
Principal Office	The Symington Building Adam & Eve Street Market Harborough LE16 7AG
Independent Examiner	John O'Brien, employee of Community Accounting Plus Units 1 & 2 North West 41 Talbot Street Nottingham NG1 5GL

Harborough District Children & Young People's Charity

Trustees' Report

The trustees present the annual report together with the financial statements of the charity for the period ended 31 March 2024.

Objectives and activities

Objects and aims

To act as a resource for young people aged 0 to 25 years living in Harborough District and environs by providing advice and assistance, and organising programmes of physical, educational and other activities as a means of:

- a) advancing in life and helping young people by developing their skills, capacities and capabilities to enable them to participate in society as independent, mature and responsible individuals;
- b) advancing education;
- c) providing recreational and leisure time activity in the interests of social welfare for people living in Harborough District 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

And;

The promotion of equality and diversity for the public benefit by promoting activities to foster understanding between people from diverse backgrounds.

Public benefit

The trustees confirm that they have complied with the requirements of section 17 of the Charities Act 2011 to have due regard to the public benefit guidance published by the Charity Commission for England and Wales.

Harborough District Children & Young People's Charity

Trustees' Report (continued)

The organisation has systems in place to measure the impact that it has on its beneficiaries, namely, all sessions are evaluated at the end with staff members noting down comments from the young people and elements that they have observed that suggest there has been progress toward the projects' outcomes. These evaluations are then collated at the end of each term to analyse any significant progress or trend towards the projects' outcomes. This information, alongside information gained through an additional process to gather youth voice, is fed back into the planning process to inform what activities are needed to further develop areas of progress towards the projects' outcomes, or address areas where less progress has been evidenced.

The benefits of the charity's actions are detailed here in relation to the charity's purposes: '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 skill, capacities and capabilities to enable them to participate in society as independent, mature and responsible individuals;' - Increases in skills, capacities and capabilities are evidenced in areas such as children and young people's fine and gross motor skills, leadership skills, cooking skills, reasoning skills, healthy coping strategies, emotional regulation, self-motivation, improved social skills. These increases help build young people's confidence and self-esteem and helps their overall development. Higher confidence and self-esteem benefit the young people in all areas of their lives and helps their transition into adulthood. The more advanced and positive the young people's development, the more likely they will interact in society in an independent, mature, and responsible manner. Alongside this, there is a specific benefit of young people having access to a provision run by trained and professional youth workers. Each interaction with the young people creates an opportunity to help safeguard them when needed, or to direct and encourage them to seek support from other services that are identified to respond to their needs (such as Social Care/Early Help referrals or signposting to mental health support websites). Having young people that are independent, mature, and responsible individuals benefits the whole family as it is conducive to better familial relationships, creates more harmonious home environments and enables the young people to be better role models to their younger siblings. The weekly sessions also help families feel supported, relieved, and less isolated through their children being able to access local, free provision.

'B) Advancing education;' - The youth provision that we provide is informal education. Young people can try new things and increase their skills and knowledge for life, health and vocation. The informal education provision enables young people to gain skills (for example healthy cooking skills, leadership skills, and creativity etc) are transferrable to other areas of their lives, and into adulthood. The focus on helping young people learn about and improve their mental and emotional resilience benefits their lives, helping them to be able to cope with daily stressors and/or life's traumas. Furthermore, a daily stressor many young people experience is that of their experiences at school and those of exams. Our provision helps young people share their difficulties and work through them in a supportive way to either process them or transition through them. Regarding the Travelling Forward Project specifically, as we are one of only a few services that see these children and young people, we play a vital role in signposting families whose children and young people are not in education to the Local Authority's Multi-Agency Traveller Unit's Traveller Education Coordinator. This benefits the children and young people as they are more likely and quicker to enter or re-engage with formal education with this service as it helps address barriers preventing them from attending school. Alongside the informal education of the Travelling Forward Project, the Coordinator has trained as a facilitator for the Prince's Trust, therefore a group of Gypsy and Traveller young people that are not in education, employment or training (or have plans to return) have started working towards gaining recognised qualifications through the Project. The children and young people from all the Projects benefit from the education factors described and increase their capacity to learn in the present as well as improve their attainment in education, thus increasing their vocational and academic opportunities now and in the future.

Harborough District Children & Young People's Charity

Trustees' Report (continued)

'C) Providing recreational and leisure time activities in the interest of social and economic circumstances with a view to improving the conditions of life of such persons:' - Broadly speaking, a large proportion of the activities we deliver can be described as providing children and young people with opportunities to 'play'. In a child's and young person's brain, play can provide opportunities for physical activity, and opportunities for developing skills in creative thinking, problem solving, team-work, and perseverance; and also address a young person's developmental need for greater independence and ownership in their learning, creative expression and the ability to demonstrate competence. These benefits of play, recreational and leisure time help improve children and young people's life conditions as recognised as part of social welfare requirement of the charitable purpose. Furthermore, HCYC focusses on providing youth provision to children and young people that live in rural and isolated areas. Due to their geographical and social circumstances, these young people are disadvantaged compared to their town and city counterparts as they have far fewer services available to them in their immediate locality, and are unable to access services elsewhere due to limited or non-existent public transport. For the Young Carers Group specifically, they experience disadvantage through the impact of their caring responsibilities and through the reason that has led them to being young carers in the first place. The youth provision that HCYC provides gives them the opportunity to spend time with likeminded peers, within a supportive environment, that gives them leisure time away from their caring responsibilities. This is a similar situation to that of young Gypsy and Travellers where there is often a cultural expectation and common practice for girls to help care for younger siblings and for the family home and boys to start work at an earlier age than the non-traveller community. Therefore, HCYC youth provision provides treasured leisure time where these young people are allowed space to 'play' and gain respite from the expectations imposed upon them.

'And the promotion of equality and diversity for the public benefit by promoting activities to foster understanding between people from diverse backgrounds' - Like the national situation, many individuals in Harborough District hold discriminatory views against the Traveller community. These are shown in local media, complaints to the council, and overtly racist views being shared via social media and directly to the Gypsy children, young people and families that we deliver services to. The Travelling Forward Project promotes activities to foster understanding between people from diverse backgrounds for the benefit of both Travellers and non-Travellers by challenging negative stereotypes and celebrating positive difference. It achieves this by the following activities that are incorporated in the project. There are 12 school visits per year where activities celebrating Gypsy and Traveller culture are enjoyed by Travellers (children that attend the group) and non-Travellers (their friends and peers at school): a yearly Traveller's Tea event where families and young people lead on a public event celebrating Gypsy food and traditions to help community cohesion; the children and young people from the Travelling Forward youth groups create content for a dedicated page in the Speak Out Magazine about things that are important to them and this being shared with both Traveller and non-Traveller readers. The Travelling Forward Project also helps raise awareness of Traveller history through social media posts for Traveller History Month. The young people of the Travelling Forward Project are encouraged to contribute to local exhibitions to showcase their culture to Traveller and non-Traveller visitors. All these activities benefit the public through helping challenge misconceptions towards the Traveller community and give non-Traveller community opportunities to understand and appreciate positive differences.

Achievements and performance

Main achievements

Harborough District Children and Young People's Charity is delighted to complete its 12th year of service delivery. Trustees, Staff and Volunteers have worked hard to provide high quality youth provision for the children and young people of Harborough District and have increased the number of children and young people it has impacted to 373, through delivering a total of 292 sessions.

Throughout 2023-24, Chris Wood remained Chair of Trustees, with Rob Wakefield as Treasurer, Neil Sewell as Secretary, and Terry Cane and Lena Russell as Ordinary Trustees. Furthermore, following the stepping down of three Trustees last year, HCYC drove to recruit further Trustees, and as a result it welcomes Susan Maguire and John Greenwood as Ordinary Trustees. The charity thanks them all for bringing their skills, experience and expertise to the charity and giving their time to ensure that the charity has continued to thrive.

Harborough District Children & Young People's Charity

Trustees' Report (continued)

This year sees Olivia O'Brien moving into her 4th year as Charity Manager, overseeing the Trustee developments, operations, governance, and financials, supported for another year by the very dependable Charity Administrator, Helen Burrows. Together with the Trustees, they worked through the process of converting the original unincorporated charity into a Charitable Incorporated Organisation. We thank them for the additional demand of this conversion as well as their general commitment and ongoing hard work.

The five projects going into the year, namely the Travelling Forward Project, the Chill Out Project, the Speak Out Magazine Project, the Young Carers Project and the Mentoring Project have continued to run throughout the year. In 2023-24, the Charity supported approximately 373 individual children across these projects, with an estimated number of purposeful contacts that staff have made with children and young people being 3,448 occasions. In addition to this, it is estimated that there have been 4,500 readers of the Speak Out Magazine and 8,268 Speak Out Website views. In all areas, these statistics have increased from 2022-23, meaning that the opportunities that we have offered to children and young people and our chance of making a positive impact for them, their families and the community have increased.

As stated above, each project is evaluated against the children and young people's improvements in mental and emotional resilience; skills and knowledge for life, health and vocation; relationships with peers and adults; and pride in self-identity, culture and community.

Here is a summary of the projects over the last year:

Speak Out Magazine Project

The Speak Out Project engaged a core group of 7 young people aged between 11-18 years in the creation and publication of a youth-led, youth views magazine on a termly basis, which is printed and distributed for local young people. The core group also lead the content of the Speak Out Website which gives web space for Speak Out articles and art, information for young people on local events and a wellbeing section to connect young people with available services, utilising the expertise of Caroline Villamartin, Speak Out Coordinator.

Leader, Dee Odedra has continued to work hard enabling the Speak Out Team to access new opportunities. The highlights of the year were the Speak Out Team's trip to interview local musical artists at Brickwork Studios, interviewing the leader of the Young Person's Environment Project and sharing this opportunity through the magazine to other young people, the trip to Paint Pottle for a Christmas celebration, and the visit by local author Tamsin Winter whom delivered a creative writing workshop to the team.

Caroline Villamartin has also continued to help the team connect with more remote contributors, including Thomas Estley Community College in Broughton Astley, The Lady Byron School in Fleckney, and Lutterworth College who have started a creative writing group. She has also secured further support from Harborough District's Community Safety Partnership Team and Everyone Active at Harborough Leisure Centre whom we thank. Furthermore, Caroline has enabled the views of the Speak Out Team to spread wider through the creation of a termly Speak Out Newsletter, which has been received well.

Lastly, the magazine has a new remote editor whose ambition is to become a journalist. They are writing articles for the magazine and website but is also looking to joining Caroline for sessions in learning how to maintain and add content to the Speak Out website. Thus, showing another way in which the project can help develop the skills and confidence of young people.

We praise Caroline and Dee for the high quality of provision that they deliver and the young people for creating magazines that are such a good read!

Travelling Forward Project

The Travelling Forward Project supports children and young people from local Gypsy and Traveller Communities and their families.

Harborough District Children & Young People's Charity

Trustees' Report (continued)

This year saw the continuation of the Good Times Sessions (provision for 5-16 year olds using our mobile project vehicle, youth workers and sports coaches) at Greenacres (Market Harborough), Justin Park (just outside Market Harborough in West Northants) and Mere Farm (Ullesthorpe), the Women and Girls Group for 11+ ladies and young women outreach sessions on Mere Farm, and the Crazy Times sessions on Greenacres for secondary school aged young people where they have the additional opportunity to gain Prince's Trust qualifications.

Highlights of the year were the peer integration sessions at primary schools attended by the children of Good Times, namely half-termly sessions at Foxton Primary School and Claybrooke Primary School; inviting the Fire Service onto a Greenacres Good Times session to learn more about fire safety, and where firefighters fitted two smoke alarms for families on site; and when the bus was once again turned in a grotto and Santa gave presents to all the children on all three sites whilst their families had Christmas refreshments outside.

We thank Avril Da Silva (Travelling Forward Coordinator) and her team, Jenny Rochelle, Caroline Villamartin, Una Bentley and Tony Foye for another year of commitment and enthusiasm towards the project. We say goodbye to Jessie Mason and thank her for her assistance in the groups and welcome Annie Villamartin and Heather Hughes into the team.

Overall, through delivering over the three sites, the Travelling Forward Project was able to support approximately 282 different children, young people, and women and girls; with 1,611 direct, purposeful contacts.

The Chill Out Project

The project continued to deliver a range of play and youth work activity sessions across the district, primarily through youth clubs with support from Parish Councils. It completed a further year delivering sessions in South Kilworth, Fleckney and Great Easton, providing opportunities for young people to positively develop by encouraging young people to engage in games, discussions, crafts, quizzes, challenges and more. We thank the Parish Councils for supporting us and the young people in their areas.

In addition, the project opened a new Youth Café in Kibworth at the start of the year with the support of The Well. We thank Andy Wright and Trustees of The Well for providing the space and encouragement to support the young people in the village. The club has received great feedback from the young people and family members and continues to grow in popularity.

Further highlights from the project are the contributions that they are making to the Speak Out Magazine by entering briefs, writing content and providing pictures of their activities, Great Easton Youth Group's contribution to the Great Easton in Bloom celebration by planting vegetables and their cake decorating skills for the Christmas nativity display.

We welcome and thank Leader Louise Tatum for joining the Chill Out Project, and the continued support from Leaders Avril Da Silva and Ruth Cross, and Assistants Chris Slaughter, Lisa Harrison, and Nicky Perrin. We also thank Roisin Moran for volunteering her time and supporting her local youth group in Great Easton. We appreciate you all.

Approximately 79 different young people attended Chill Out Clubs over 138 sessions, with an estimated 1,228 purposeful contacts having been made with children and young people.

The Young Carers Project

The Young Carers Project delivered their second year of group with the continued support of Voluntary Action South Leicestershire's volunteer drivers who provide transport to the young people who need it. Coordinated by Avril Da Silva and Assisted by Lisa Jones and Alison Skipworth, the group offers space for young people who have additional caring responsibilities to have fun and respite alongside peers with similar experiences in aid of helping to support their mental health and resilience.

Harborough District Children & Young People's Charity

Trustees' Report (continued)

Alongside the fortnightly groups, the young carers also enjoyed a trip to learn bushcraft skills at a local scout camp, developed their logic skills in an Escape Room, enjoyed a Christmas meal and had a movie night.

We thank Avril, Lisa and Alison for their continued support for the group and the other assistants that offer their time to help with these trips.

Approximately 18 different young people attended the Young Carers Project over 21 sessions, with an estimated 182 purposeful contacts having been made with children and young people.

Mentoring Project

The Mentoring Project offers additional 1:1 support to children and young people of HCYC sessions who need it. Kay Hillier, Mentoring Coordinator remained in post for the year and Mentor Chantelle Morgan remained in post until December 2024. Kay completed a timetable of support attending HCYC clubs weekly and complete 1:1 work with young people both inside and outside of the clubs.

Highlights of the year has seen the mentoring opportunity being embedded into the HCYC culture of the clubs, with young people being aware of what is available to them, the promotion of the project has resulted in professionals and parents approaching the charity to access mentoring opportunities to their young people, and there has been positive feedback from young people and parents of young people accessing the mentoring, including young people feeling able to return to school, raising their confidence, increasing their resilience, increasing their healthy lifestyle choices, increasing their support networks and broadening their life experiences.

We thank Kay for her enthusiasm and commitment to delivering this highly regarded support, and say goodbye to Chantelle and thank her for her passion and support for the charity as a whole.

All these projects would not have been possible without the successful fundraising efforts of Lizzie Keenan, and we thank her for her persistence and creativity in this task. We thank our main funders of The Lottery Community Fund, Children in Need, Tudor Trust and UK Youth and all our match funders who invested in us and enabled us to offer all these opportunities for children, young people, their families and communities. We also thank our outside providers that support the work that we do, namely, Si Sports, Voluntary Action South Leicestershire, Community Accounting Plus and Charlotte Sandford of CLS Accountancy Services.

Financial review

The trustees are happy with the financial position of the charity.

We are extremely grateful to all our grant funders, local trusts and foundations, community organisations and to the Parish Councils engaging with us for service delivery. This investment and support for our charitable activities and services throughout the year have made a significant difference to the lives of vulnerable and isolated children and young people across Harborough District.

We would also like to thank those on-line donors who made donations through our Local Giving webpage, either as a one off donation or as a regular subscription, and those supporting us through the Harborough Lotto.

Policy on reserves

The charity does not currently have an explicit policy on reserves, however, decisions by the Trustee Board are made with consideration of the need to develop a reserve budget in order to mitigate financial risks. The aim is to achieve a reserve budget of 6 months running costs.

Harborough District Children & Young People's Charity

Trustees' Report (continued)

Structure, governance and management

Nature of governing document

The charity is operated under the rules of its constitution/trust deed adopted 09/05/2023.

Major risks and management of those risks

Staff & vehicle

The charity is currently building its reserves to insure it against any contingent liabilities including redundancy payments, risks including staff sickness pay and cover, and exceptional vehicle maintenance costs. The Trustees do not recognise any other specific risk currently, however they are mindful that the project vehicle will need replacing in the future and so has started a protected fund for this in the reserve budget.

Financial systems and processes ensure we monitor budgets carefully and our fundraising, strategic and annual plan ensures we have a proactive approach to meeting budgetary needs.

Harborough District Children & Young People's Charity

Statement of Trustees' Responsibilities

The trustees are responsible for preparing the trustees' report and the financial statements in accordance with the United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice) and applicable law and regulations.

The law applicable to charities requires the trustees to prepare financial statements for each financial period which give a true and fair view of the state of affairs of the charity and of the incoming resources and application of resources of the charity for that period. In preparing these financial statements, the trustees are required to:

- select suitable accounting policies and then apply them consistently;
- observe the methods and principles in the Charities SORP;
- make judgements and estimates that are reasonable and prudent;
- state whether applicable accounting standards have been followed, subject to any material departures disclosed and explained in the financial statements; and
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charity will continue in business.

The trustees are responsible for keeping proper accounting records that disclose with reasonable accuracy at any time the financial position of the charity and enable them to ensure that the financial statements comply with the Charities Act 2011, the Charities (Accounts and Reports) Regulations 2008, and the provisions of the constitution. The trustees 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.

The trustees are responsible for the maintenance and integrity of the corporate and financial information included on the charitable company's website. Legislation governing the preparation and dissemination of financial statements may differ from legislation in other jurisdictions.

Approved by the trustees of the charity on 28 August 2024 and signed on its behalf by:



Chris Wood
Trustee

Harborough District Children & Young People's Charity

Independent Examiner's Report to the trustees of Harborough District Children & Young People's Charity

Independent examiner's report to the trustees of Harborough District Children & Young People's Charity

I report to the trustees on my examination of the accounts of Harborough District Children & Young People's Charity (the Charity) for the year ended 31 March 2024.

Responsibilities and basis of report

As the trustees of the charity you are responsible for the preparation of the accounts in accordance with the requirements of the Charities Act 2011 ('the Act').

I report in respect of my examination of the Charity's accounts carried out under section 145 of the 2011 Act and in carrying out my examination I have followed all the applicable directions given by the Charity Commission under section 145(5)(b) of the Act.

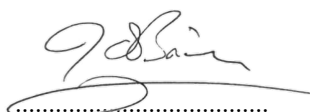
Independent examiner's statement

Since the Charity's gross income exceeded £250,000 your examiner must be a member of a body listed in section 145 of the 2011 Act. I confirm that I am qualified to undertake the examination because I am a member and Fellow of the Association of Charity Independent Examiners, which is one of the listed bodies.

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

1. accounting records were not kept in respect of the Charity as required by section 130 of the Act; or
2. the accounts do not accord with those records; or
3. the accounts do not comply with the accounting requirements concerning the form and content of accounts set out in the Charities (Accounts and Reports) Regulations 2008 other than any requirement that the accounts give a 'true and fair' view which is not a matter considered as part of an independent examination.

I have no concerns and have come across no other matters in connection with the examination to which attention should be drawn in this report in order to enable a proper understanding of the accounts to be reached.



John O'Brien MSc, FAIA, FCCA, FCIE, employee of Community Accounting Plus
Fellow of the Association of Charity Independent Examiners

Units 1 & 2 North West
41 Talbot Street
Nottingham
NG1 5GL

29 August 2024

Harborough District Children & Young People's Charity

Statement of Financial Activities for the Period from 9 May 2023 to 31 March 2024

		Unrestricted £	Restricted £	Total 31 March 2024 £
	Note			
Income and Endowments from:				
Donations and legacies	2	125,868	-	125,868
Charitable activities	3	10,836	201,389	212,225
Total Income		<u>136,704</u>	<u>201,389</u>	<u>338,093</u>
Expenditure on:				
Charitable activities	5	(6,539)	(176,675)	(183,214)
Total Expenditure		<u>(6,539)</u>	<u>(176,675)</u>	<u>(183,214)</u>
Net income		130,165	24,714	154,879
Gross transfers between funds		(1,267)	1,267	-
Net movement in funds		<u>128,898</u>	<u>25,981</u>	<u>154,879</u>
Reconciliation of funds				
Total funds carried forward	14	<u>128,898</u>	<u>25,981</u>	<u>154,879</u>

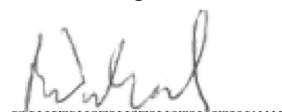
All of the charity's activities derive from continuing operations during the above period.

Harborough District Children & Young People's Charity

(Registration number: 1202997)
Balance Sheet as at 31 March 2024

	Note	2024 £
Current assets		
Debtors	11	10,968
Cash at bank and in hand		<u>151,956</u>
		162,924
Creditors: Amounts falling due within one year	12	<u>(8,045)</u>
Net assets		<u>154,879</u>
Funds of the charity:		
Restricted income funds		
Restricted funds	14	25,981
Unrestricted income funds		
Unrestricted funds		<u>128,898</u>
Total funds	14	<u>154,879</u>

The financial statements on pages 11 to 21 were approved by the trustees, and authorised for issue on 28 August 2024 and signed on their behalf by:



Rob Wakefield
Trustee

Harborough District Children & Young People's Charity

Notes to the Financial Statements for the Period from 9 May 2023 to 31 March 2024

1 Accounting policies

Statement of compliance

The financial statements have been prepared in accordance with the second edition of the Charities Statement of Recommended Practice issued in October 2019, the Financial Reporting Standard applicable in the United Kingdom and Republic of Ireland (FRS 102) and the Charities Act 2011.

Basis of preparation

Harborough District Children & Young People's Charity meets the definition of a public benefit entity under FRS 102. Assets and liabilities are initially recognised at historical cost or transaction value unless otherwise stated in the relevant accounting policy notes.

Exemption from preparing a cash flow statement

Under the exemption available to smaller charities the Board of Trustees has chosen not to include a Statement of Cash Flows within the financial statements.

Going concern

The financial statements have been prepared on a going concern basis.

The trustees assess whether the use of going concern is appropriate i.e. whether there are any material uncertainties related to events or conditions that may cast significant doubt on the ability of the charity to continue as a going concern. The trustees make this assessment in respect of a period of one year from the date of approval of the financial statements.

Income and endowments

Voluntary income including donations, gifts, legacies and grants that provide core funding or are of a general nature is recognised when the charity has entitlement to the income, it is probable that the income will be received and the amount can be measured with sufficient reliability.

Grants receivable

Grants are recognised when the charity has an entitlement to the funds and any conditions linked to the grants have been met. Where performance conditions are attached to the grant and are yet to be met, the income is recognised as a liability and included on the balance sheet as deferred income to be released.

Expenditure

All expenditure is recognised once there is a legal or constructive obligation to that expenditure, it is probable settlement is required and the amount can be measured reliably. All costs are allocated to the applicable expenditure heading that aggregates similar costs to that category. Where costs cannot be directly attributed to particular headings they have been allocated on a basis consistent with the use of resources, with central staff costs allocated on the basis of time spent, and depreciation charges allocated on the portion of the asset's use. Other support costs are allocated based on the spread of staff costs.

Harborough District Children & Young People's Charity

Notes to the Financial Statements for the Period from 9 May 2023 to 31 March 2024 (continued)

Charitable activities

Charitable expenditure comprises those costs incurred by the charity in the delivery of its activities and services for its beneficiaries. It includes both costs that can be allocated directly to such activities and those costs of an indirect nature necessary to support them.

Taxation

The charity is considered to pass the tests set out in Paragraph 1 Schedule 6 of the Finance Act 2010 and therefore it meets the definition of a charitable company for UK corporation tax purposes. Accordingly, the charity is potentially exempt from taxation in respect of income or capital gains received within categories covered by Chapter 3 Part 11 of the Corporation Tax Act 2010 or Section 256 of the Taxation of Chargeable Gains Act 1992, to the extent that such income or gains are applied exclusively to charitable purposes.

Depreciation and amortisation

Depreciation is provided on tangible fixed assets so as to write off the cost or valuation, less any estimated residual value, over their expected useful economic life as follows:

Asset class	Depreciation method and rate
Vehicle	SL over 9 years

Trade debtors

Trade debtors are amounts due from customers for merchandise sold or services performed in the ordinary course of business.

Trade debtors are recognised initially at the transaction price. They are subsequently measured at amortised cost using the effective interest method, less provision for impairment. A provision for the impairment of debtors is established when there is objective evidence that the charity will not be able to collect all amounts due according to the original terms of the receivables.

Cash and cash equivalents

Cash and cash equivalents comprise cash on hand and call deposits, and other short-term highly liquid investments that are readily convertible to a known amount of cash and are subject to an insignificant risk of change in value.

Fund structure

Unrestricted income funds are general funds that are available for use at the trustees' discretion in furtherance of the objectives of the charity.

Restricted income funds are those donated for use in a particular area or for specific purposes, the use of which is restricted to that area or purpose.

Harborough District Children & Young People's Charity

Notes to the Financial Statements for the Period from 9 May 2023 to 31 March 2024 (continued)

2 Income from donations and legacies

	Unrestricted funds General £	Total 2024 £
Grants, including capital grants;		
Grants from other charities	125,868	125,868
	<u>125,868</u>	<u>125,868</u>

3 Income from charitable activities

	Unrestricted funds Designated £	Restricted funds £	Total 2024 £
Grants & donations	-	201,389	201,389
Fundraising	175	-	175
Fees	10,661	-	10,661
	<u>10,836</u>	<u>201,389</u>	<u>212,225</u>

Harborough District Children & Young People's Charity

Notes to the Financial Statements for the Period from 9 May 2023 to 31 March 2024 (continued)

4 Grants and donations

	Unrestricted funds £	Restricted funds £	Total funds £
Souter Charitable Trust	3,000	-	3,000
J Reginald Corah Foundation	1,000	-	1,000
Garfield Weston Foundation	7,000	-	7,000
Maud Elkington Charitable Trust	1,500	-	1,500
Florence Turner Trust	1,000	-	1,000
The Alchemy Trust	1,000	-	1,000
The Mary Robertson Trust	2,000	-	2,000
The National Lottery Community Foundation	-	46,627	46,627
BBC Children in Need	-	22,500	22,500
Government of Ireland Emigrant Support Programme (ESP)	-	11,604	11,604
West Northamptonshire Council Discretionary Grant	-	8,250	8,250
Sundry	-	3,760	3,760
Opening donation (HDCYP charity number 1151111)	109,368	108,648	218,016
	<u>125,868</u>	<u>201,389</u>	<u>327,257</u>

Opening donation

On the 30/6/2023 Harborough District Children and Young People's Charity number 1151111 ceased all activities and transferred all assets and liabilities to Harborough District Childrens and Young People's charity number 1202997.

Sundry grants & donations

Kibworth Rotary, £800

The Well, Kibworth £2088

Harborough District Council £600

Erskine Murray Foundation £272

Harborough District Children & Young People's Charity

Notes to the Financial Statements for the Period from 9 May 2023 to 31 March 2024 (continued)

5 Expenditure on charitable activities

	Unrestricted funds General £	Restricted funds £	Total 2024 £
Accounting & professional fees	2,444	8,255	10,699
Activities & materials	-	14,171	14,171
Administration	224	651	875
Communications	188	268	456
Equipment	75	559	634
Insurance	320	-	320
Facilities	2,129	589	2,718
Recruitment	139	273	412
Venue Hire	20	850	870
Vehicle costs	-	2,357	2,357
Vounteer expenses	-	33	33
Staff expenses	-	6,647	6,647
Salaries, NIC & Pensions	-	138,916	138,916
Depreciation	1,000	-	1,000
Bank Charges	-	113	113
YCG Staffing costs	-	1,789	1,789
Payroll service	-	1,204	1,204
	6,539	176,675	183,214

6 Net incoming/outgoing resources

Net incoming/outgoing resources for the period include:

	2024 £
Depreciation of fixed assets	1,000

Harborough District Children & Young People's Charity

Notes to the Financial Statements for the Period from 9 May 2023 to 31 March 2024 (continued)

7 Staff costs

The aggregate payroll costs were as follows:

	2024 £
Staff costs during the period were:	
Wages and salaries	128,999
Social security costs	2,752
Pension costs	7,165
	<hr/> 138,916 <hr/>

7 of the above employees participated in the Defined Contribution Pension Schemes.

Contributions to the employee pension schemes for the period totalled £7,220.

No employee received emoluments of more than £60,000 during the period

The total employee benefits of the key management personnel of the charity were £31,720.

8 Independent examiner's fees

During the period, the fees payable (excluding VAT) to the charity's independent examiner Community Accounting Plus are analysed as follows:

	9 May 2023 to 31 March 2024 £
Independent examination	735
Other financial services	1,001
	<hr/> 1,736 <hr/>

Harborough District Children & Young People's Charity

Notes to the Financial Statements for the Period from 9 May 2023 to 31 March 2024 (continued)

9 Taxation

The charity is a registered charity and is therefore exempt from taxation.

10 Tangible fixed assets

	Motor vehicles NBV opening transfer £	Total £
Cost		
Additions	1,000	1,000
At 31 March 2024	1,000	1,000
Depreciation		
Charge for the year	1,000	1,000
At 31 March 2024	1,000	1,000
Net book value		
At 31 March 2024	-	-

11 Debtors

	2024 £
Trade debtors	10,067
Prepayments	901
	10,968

12 Creditors: amounts falling due within one year

	2024 £
Other taxation and social security	2,802
Other creditors	5,243
	8,045

13 Trustees remuneration and expenses

No trustees, nor any persons connected with them, have received any remuneration from the charity during the year.

No trustees have received any other benefits from the charity during the year.

Harborough District Children & Young People's Charity

Notes to the Financial Statements for the Period from 9 May 2023 to 31 March 2024 (continued)

13. Related party transactions

There were no related party transactions in the period.

14 Funds

	Incoming resources £	Resources expended £	Transfers £	Balance at 31 March 2024 £
Unrestricted funds				
<i>General</i>				
General	98,980	(6,539)	13,290	105,731
<i>Designated</i>				
UK Youth-Thriving Minds	10,628	-	(10,628)	-
Bus reserve	-	-	4,050	4,050
Clubs Fees	27,096	-	(7,979)	19,117
	<u>37,724</u>	<u>-</u>	<u>(14,557)</u>	<u>23,167</u>
Total unrestricted funds	<u>136,704</u>	<u>(6,539)</u>	<u>(1,267)</u>	<u>128,898</u>
Restricted funds				
Travelling Forward Tudor Trust	10,590	(89)	(6,755)	3,746
Travelling Forward Good Times	30,344	(32,424)	3,520	1,440
Travelling Forward Good times Justin Park	17,898	(14,924)	385	3,359
Travelling Forward Mere Group				
Farm Womens & Girls Group	12,000	(11,353)	2,523	3,170
Travelling Forward Crazy Times	13,826	(14,154)	328	-
Speak Out Project	29,421	(26,597)	(920)	1,904
Mentoring	31,346	(27,775)	(3,571)	-
Chill Out Project	31,400	(34,068)	5,757	3,089
Young Carers	24,564	(15,291)	-	9,273
	<u>201,389</u>	<u>(176,675)</u>	<u>1,267</u>	<u>25,981</u>
Total restricted funds	<u>201,389</u>	<u>(176,675)</u>	<u>1,267</u>	<u>25,981</u>
Total funds	<u><u>338,093</u></u>	<u><u>(183,214)</u></u>	<u><u>-</u></u>	<u><u>154,879</u></u>

Harborough District Children & Young People's Charity

Notes to the Financial Statements for the Period from 9 May 2023 to 31 March 2024 (continued)

The specific purposes for which the funds are to be applied are as follows:

General fund - to fund general running costs:

Designated funds:

UK Youth - Thriving Minds - to fund activities to support young people's mental health.

Bus reserve - to fund future costs relating to the bus.

Clubs fees - to be used for additional activities not covered by the restricted funds.

Restricted funds:

Travelling Forward - to fund supportive and developmental activities for children and young people from local Gypsy and Traveller communities.

Travelling Forward (Good times) - to fund supportive and developmental activities for children and young people from local Gypsy and Traveller communities.

Travelling Forward Justin Park - to fund supportive and developmental activities for children and young people from local Gypsy and Traveller communities.

Travelling Forward Mere Farm - Women and girls group - to fund supportive and developmental activities for children and young people from local Gypsy and Traveller communities.

Travelling Forward Crazy times - to fund supportive and developmental activities for children and young people.

Young Carers - to fund additional support and activities to young people who have taken on the role of a carer in their family.

Speak Out - to fund a young people's group and costs to create the youth-led youth views magazine, "Speak Out".

Chill Out Project - to fund supportive and developmental activities for isolated and/or vulnerable children and young people using our mobile project vehicle and other community venues.

Staff Wellbeing - to support staff during and post Covid pandemic.

Mentoring - One to One additional support for young people accessing our groups.

The transfer between the General fund and restricted funds are to cover the management and support costs.

15 Analysis of net assets between funds

	Unrestricted funds		Restricted funds	Total funds at 31 March 2024
	General £	Designated £	£	£
Current assets	105,731	23,167	34,026	162,924
Current liabilities	-	-	(8,045)	(8,045)
Total net assets	105,731	23,167	25,981	154,879