

**REGISTERED COMPANY NUMBER: 06086525 (England and Wales)**

**REGISTERED CHARITY NUMBER: 1119928**

**Report of the Trustees and  
Unaudited Financial Statements for the Year Ended 28 February 2019  
for Community Youth London**

# **Community Youth London**

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## **Community Youth London**

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### **Report of the Trustees for the Year Ended 28 February 2019**

The trustees, who are also directors of the charity for the purposes of the Companies Act 2006, present their report with the financial statements of the charity for the year ended 28 February 2019. The trustees have adopted the provisions of the Statement of Recommended Practice (SORP) 'Accounting and Reporting by Charities', issued 1 March 2005.

#### **REFERENCE AND ADMINISTRATIVE DETAILS**

**Registered Company number**  
**06086525 (England and Wales)**

**Registered Charity number**  
**1119928**

**Registered Office:**  
**Unit 3a Juno Way, Elizabeth Industrial Estate, South Bermondsey**  
**LONDON SE14 5RW**

**Trustees/ Director**  
**C Johnson**

#### **STRUCTURE, GOVERNANCE AND MANAGEMENT**

##### **Governing Document**

The charity is controlled by its governing document, a deed of trust, and constitutes a limited company, limited by guarantee, as defined by the Companies Act 2006.

##### **Risk Management**

The trustees have a duty to identify and review the risks to which the charity is exposed and to ensure appropriate controls are in place to provide reasonable assurance against fraud and error.

**Approved by order of the board of trustees on 12 November 2019, and signed on its behalf by:**

**C Johnson - Trustee**

**Independent Examiner's Report to the Trustees of  
Community Youth Centre**

**I report on the accounts for the year ended 28 February 2019, set out on the accompanying pages.**

**Respective responsibilities of trustees and examiner**

The charity's trustees (who are also the directors for the purposes of company law) are responsible for the preparation of the accounts. The charity's trustees consider that an audit is not required for this year (under Section 144(2) of the Charities Act 2011 (the 2011 Act)) and that an independent examination is required.

Having satisfied myself that the charity is not subject to audit under company law and is eligible for an independent examination, it is therefore my responsibility to:

- examine the accounts under Section 145 of the 2011 Act
- to follow the procedures laid down in the General Direction given by the Charity Commission (under Section 145(5) of the 2011 Act; and
- to state whether particular matters have come to my attention

**Basis of the independent examiner's report**

My examination was carried out in accordance with the General Direction given by the Charity Commission. An examination includes a review of the accounting records kept by the charity and a comparison of the account presented with those records. It also includes consideration of any unusual items or disclosure in the accounts, and seeking explanations from you as 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.

**Independent examiner's statement**

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

- (1) Which gives me reasonable cause to believe that, in any material respect, the requirements
  - to keep accounting records in accordance with Section 386 and 387 of the Companies Act 2006; and
  - to prepare accounts which accord with the accounting records, comply with the accounting requirements of section 394 and 395 of the Companies Act 2006, and with the methods and principles of the Statement of Recommended Practice: Accounting and Reporting by Charities.

Have not been met; or

- (2) to which, in my opinion, attention should be drawn in order to enable a proper understanding of the accounts to be reached.

Bentley Benson & Co  
Chartered Certified Accountants  
29a Euro link Business Centre  
49 Effra Road  
London  
SW2 1BZ  
Dated: 09 April 2020

## Community Youth London

### Statement of Financial Activities    Year Ended 28 February 2019

#### MOVEMENTS IN FUNDS

	<u>At 01.03.18</u>	Net movement in funds	<u>At 28.2.19</u>
	£	£	£
Unrestricted funds			
General fund	(26,330)	(6,192)	(32,522)
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<b>TOTAL FUNDS</b>	<b>(26,330)</b>	<b>(6,192)</b>	<b>(32,522)</b>
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Net movement in funds, included in the above  
are as follows:

	Incoming resources	Resources expended	Movement in funds
	£	£	£
<b>Unrestricted funds</b>			
General fund	77,904	(84,096)	(6,192)
		-	
<b>TOTAL FUNDS</b>	<b>77,904</b>	<b>(84,096)</b>	<b>(6,192)</b>
	=====	=====	=====

**Community Youth London**  
**Balance Sheet**  
**At 28 February 2019**

				28.2.19	28.2.18
		Unrestricted	Restricted	Total	Total
		funds	fund	funds	funds
		£	£	£	£
<b>FIXED ASSETS</b>	<b>Notes</b>				
Tangible assets	6	3,036		3,036	5,056
<b>CURRENT ASSETS</b>					
Debtors	7	1,920		1,920	
Cash at bank and in hand		337		337	506
<b>CREDITORS</b>					
Amounts falling due within one year	8	37,815		37,815	- 31,892
<b>NET CURRENT ASSETS /(LIABILITIES)</b>		- 35,558		- 35,558	- 31,386
<b>TOTAL ASSETS LESS CURRENT LIABILITIES</b>		- 32,522		- 32,522	26,330
<b>NET ASSETS/(LIABILITIES)</b>		- 32,522		- 32,522	26,330
<b>FUNDS</b>					
Unrestricted funds	9	- 32,522		- 32,522	26,330
<b>TOTAL FUNDS</b>		- 32,522		- 32,522	26,330

## **Community Youth London**

### **Balance Sheet - continued**

**At 28 February 2019**

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The charitable company is entitled to exemption from audit under Section 477 of the Companies Act 2006 for the year ended 28 February 2018/9

The trustees acknowledge their responsibilities for

(a) ensuring that the charitable company keeps accounting records that comply with Sections 386 and 387 of the Companies Act 2006 and

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

These financial statements have been prepared in accordance with the special provisions of Part 15 of the Companies Act 2006 relating to small charitable companies and with the Financial Reporting Standard for Smaller Entities (effective January 2015).

The financial statements were approved by the Board of Trustees on 12 November 2019 and were signed on its behalf by:

C Johnson - Trustee

# Community Youth London

Notes to the Financial Statements  
for the Year Ended 28 February 2019

## 1. ACCOUNTING POLICIES

### Accounting Convention

The financial statements have been prepared under the historical cost convention, and in accordance with the Financial Reporting Standard for Smaller Entities (effective April 2008), the Companies Act 2006 and the requirements of the Statement of Recommended Practice, Accounting and Reporting by Charities.

### Incoming Resources

All incoming resources are included on the Statement of Financial Activities when the charity is legally entitled to the income and the amount can be quantified with reasonable accuracy.

### Resources Expended

Expenditure is accounted for on an accruals basis and has been classified under headings that aggregate all cost related to the category. Where costs cannot be directly attributed to particular headings they have been allocated to activities on a basis consistent with the use of resources.

### Tangible Fixed Assets

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

Plant and machinery etc - 25% on reducing balance

### Taxation

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

### Fund Accounting

Unrestricted funds can be used in accordance with the charitable objectives at the discretion of the trustees.

Restricted funds can only be used for particular restricted purposes within the objects of the charity.

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

Further explanation of the nature and purpose of each fund is included in the notes to the financial statements.

## 2. ACTIVITIES FOR GENERATING FUNDS

	28.2.19	28.2.18
	£	£
Provision of services	39,654	(3,975)

## 3. NET INCOMING/(OUTGOING) RESOURCES

Net resources are stated after charging/(crediting):

Depreciation - owned assets	2,020	1,695
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## 4. TRUSTEES REMUNERATION AND BENEFITS

There were no trustee's remuneration or other benefits for the year ended 28 February 2019

### Trustee's Expenses

Travel Expenses of £1520 (2018 - £990) were paid to the trustees.

## Community Youth London

### Notes to the Financial Statements for the Year Ended 28 February 2018

#### 5. STAFF COSTS

	28.2.19	28.2.18
	£	£
Wages and Salaries	400	

The average monthly number of employees during the year was as follows:

	28.2.18	28.2.17
	£	£
Administrative		1

No employees who received emoluments in excess of £60,000

#### 6. TANGIBLE FIXED ASSETS

	Plant and Machinery £	Plant and Machinery Etc £
<b>COST</b>		
At 1 March 2018	42,452	40,878
Additions		1,574
At 28 February 2019	42,452	42,452
<b>DEPRECIATION</b>		
At 1 March 2018	37,396	35,701
Charge for the year	2,020	1,695
At 28 February 2019	39,416	37,396
<b>NET BOOK VALUE</b>		
At 28 February 2019	3,036	5,056
At 28 February 2018	5,056	5,177

#### 7. DEBTORS :

	28.2.18	28.2.17
	£	£
Debtors & Prepayment	1920	1,270

#### 8. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	28.2.19	28.2.18
	£	£
Trade creditors and Accruals	5,923	
Taxation and social security	3,593	3,593
Other creditors	28,299	28,299
	37,815	31,892

**Community Youth London**  
**Detailed Statement of Financial Activities**

for the Year Ended 28 February 2019

	28.2.19	28.2.18
	£	£
<b>INCOMING RESOURCES</b>		
<b>Voluntary income</b>		
Donations	14,269	6,863
Sale of Merchandise	19,481	
<b>Activities for generating funds</b>		
Provision of services	39,654	(3,975)
Fund Raising	4,500	
<b>Total incoming resources</b>	<b>77,904</b>	<b>2,888</b>
<b>RESOURCES EXPENDED</b>		
Governance costs		
Accountancy	1,250	350
Casual Wages & Salaries	400	
	<b>1,650</b>	<b>350</b>
<b>Support Costs:</b>		
Management Wages	3,250	
Rent and rates	23,955	1,650
Light & Heat	2,213	1,720
Telephone and computer	1,915	1,133
Postage and stationery	164	416
Advertising	293	
Sundry Operating Expenses	6,500	367
Travel and subsistence	6,326	1,003
Repairs and renewals	27,587	1,420
	<b>72,203</b>	<b>7,709</b>
<b>Finance Cost</b>		
Interest Charges	697	
Bank charges	4,209	226
	<b>4,906</b>	<b>226</b>
<b>Other Charges</b>		
Consultancy & Training Costs	3,317	
Fixture & fittings depreciation	1,929	1,543
Computer equipment depreciation	91	152
	<b>2,020</b>	<b>1,695</b>
<b>Total Resources expended</b>	<b>84,096</b>	<b>9,980</b>
<b>Net Resource Expended for year</b>	<b>(6,192)</b>	<b>(7,092)</b>