



Braintree Youth Project Charity



ANNUAL REPORT 2021

Welcome to our Annual Report

During a tough year, we have continued to connect with as many young people as possible. Although we may have spent the majority of our time 'meeting' in the online sphere, with face-to-face sessions and trips being put on hold, we have made the best out of a bad situation, and provided as many activities as possible in an online capacity.



Unfortunately due to the year we have had, we do not have many pictures from 2020. We have however included some pictures of past years trips and activities as a reminder of some of the brilliant opportunities we are able to offer our young people.

CHAIR'S REPORT

This is my first Report as your new Chairman, having been acting Chair following the unfortunate postponement of last year's AGM, due to the first lockdown. I am pleased to say my appointment was confirmed at a subsequent virtual AGM later in the year.

Well, here we are again, another virtual AGM, a year on and now in the midst of our third national lockdown. To say that 2019/20 was challenging is something of an understatement! We have been unable to offer our face-to-face sessions for a large part of the year. For a drop-in centre that is a bit of a problem!

However, the fact is, we are facing the new year in better shape than we have ever been. How come you might say. Well, the answer is simply the hard work of the staff and Board, who continue to amaze me with their dedication to the job and passion and commitment to the cause, to the vision of the founders of the Hut and the task we have set ourselves as so clearly articulated in our mission statement.

It all starts with Jon our Youth worker. Jon has worked hard providing online sessions and materials while we have been unable to meet in person. He has planned trips and activities that are all set to go once we are able to do them. Holly, our other staff member, organises the office and keeps all the paperwork in line and oversees the maintenance of the buildings.

Various Board members have brought their expertise to the table. Graham has done a sterling job in raising funds for us. We have funding securing the salary of our staff members and funding for all sorts of trips for the youth as planned by Jon. His work and the faithful contributions of local churches and individual members ensure our running costs are covered as well. It is in no small part due to Graham's efforts that the Charity is in such a secure financial position. However, we should not be complacent, the outlook for charity funding may well be challenging in the future in more difficult economic times. Graham's task will not be getting any easier for the foreseeable future!

Kirsty continues to steward our funds and keep the books and Matt brings his expertise to the maintenance of the building. David takes a lot of the day-to-day management responsibility as Deputy Chairman and keeps our IT in order.

So, you will see we are blessed with a great team, have a building which is now fit for purpose, are financially secure and with exciting plans for the future. That is grounds for optimism. There are more challenges ahead, we have no idea as I write this when we will be able to reopen, but for the reasons above I am confident we can face whatever the future holds. God has abundantly blessed this charity in my time on the Board. He has raised up the right people at the right time (Nigel my immediate predecessor was the right man at the right time, for instance) and I have no doubt our faithful God will continue to bless this work in his name. As it says on one of my mugs "let's do this"!

Andrew East

Chairman

SECRETARY'S REPORT

Braintree Youth Project Charity (BYPC) was incorporated under the Companies Act 2006 as a private company limited by guarantee on 11 November 2010. It was entered into the Charity Commission's Register of Charities on 15 November 2010.

11 Board meetings have been held since our scheduled AGM in March 2020 (which was postponed until 14th July 2020 due to Covid-19)

Annual Returns to the Charities Commission and Companies House were submitted within the correct timespan.

Subscribers

As at 29th January 2021 the Charity had a total of 22 Subscribers.

Holly Legg

Company Secretary

DATA PROTECTION OFFICER'S REPORT

The Charity continues to ensure that any personal data it handles is in line with the GDPR (General Data Protection Regulation).

We have an online cloud system which is encrypted for email and Storage. The board members and staff all use this to ensure that personal data is kept safe.

When the country went into lockdown, BYPC utilised online cloud facilities to run online sessions for the young people.

All sessions have been run in accordance with GDPR and safeguarding regulations.

To my knowledge there have been no data breaches over the last year and we remain fully compliant with Data Protection laws.

This year, Braintree Youth Project Charity have had the following data requests:

	Subject Access Request	Erasure Request
No of Requests	0	0

Data Complaints:

We have received no complaints about how we deal with personal data.

David Huxter

Data Protection Officer

FINANCE DIRECTOR'S REPORT

This is a strange year to report on. We managed to secure a number of grants, thanks to the hard work of our fundraiser Graham, but most are restricted grants which we can't spend until life returns to more normality. Sessions are online rather than at the Hut, but we still have building costs to pay.

We received a COVID-19 grant from Braintree District Council towards building costs during the first lockdown, which has been very helpful.

A decision was taken that work could be done from home, so the staff were not furloughed. This has meant an element of security for Jon and Holly at such an uncertain time.

Our unrestricted funds were boosted by a bequest from long-time supporter David Henfrey, and we are very grateful to David's Executors for their effectiveness.

We were delighted to receive donations from two local businesses during the year, thanks to schemes run with their customers. Both Borno Pharmacy on the High Street and the Compasses Inn in Littley Green donated money raised through their prescriptions (Borno) and through their takeaways (Compasses). Support from local businesses is vital, and helps build our local community.

BYPC continues to meet our core payments of rent and utilities from individual and church donations. These monthly payments are critical to the running of the charity, and we thank everyone who gives on such a basis for their continuing support.

In this financial year, we received the repayment of Holly's SMP for her maternity leave from HMRC, and we claimed our annual Gift Aid payment. If you do give to BYPC and are a tax payer, please ask us for a Gift Aid form which will enable us to gain an additional 25 per cent from HMRC for whatever you donate.

The Accounts are printed separately to this report, however, the baseline figures are:

Income - £75,729

Expenditure - £42,912

The Restricted Funds Income in the year totalled £46,359. Of this, only £16,560 was spent within the financial year, leaving £29,799 to be spent in the 2020-2021 financial year. Some of this has already been spent, in December 2020, on the refurbished toilet. The remainder will be spent as and when we can undertake normal activities.



**Building a fire.
Layer Marney 2020**

Grant Funders in 2019-2020

Restricted Grants

Jack Petchey Foundation
Community Initiatives Fund
Awards For All
Essex County Council (Active Braintree)
Rank Foundation
Foyle Foundation
Braintree United Charities
Braintree District Council (Toilet project)
Braintree District Council (Skills project)
High Sheriffs Fund
Essex Police, Fire & Crime Commissioners Fund
CSS Charitable Trust
Essex Youth Trust
Fowler, Smith & Jones

Unrestricted Grants

Tudwick Foundation
Matthew Wrightson Trust
Co-op Community Fund
Augustine Courtauld Trust
Oak Trust
Annie Tranmer Trust

FINANCIAL SUPPORT

There are many different ways to support us financially:

- **Monthly Standing Order**

Setting up a monthly standing order helps us to plan our day to day finances. You can give any amount you want, but typically £5 or £10 a month is the norm. It is straightforward to set up from your bank account—contact the office for our bank details if this is a way you want to start giving to us. If you are a taxpayer, we can claim an additional 25% of your gift from the Government. Contact the office for a Gift Aid form, or download from our website.

- **Give as you Live**

If you shop online, you could raise money for us at no extra cost. Go to www.giveasyoulive.com and from there, link to the website you want (eg Amazon, Argos, ebay, Currys PC World, Very—to name but a few). The site will register any purchase you make and give a percentage to us. For example, a £50 purchase at John Lewis would raise 50p for BYPC.

- **Essex Lottery**

The Essex Lottery donate 50% of the ticket cost to your specified charity—so buying one £1 ticket a week would raise £26 a year for us, plus you get the chance to win a cash sum in the lottery. Go to www.essexlottery.co.uk/support/braintree-youth-project-charity or follow the link from our website to sign up.

- **Co-op Local Community Fund**

Co-op members can donate 1% of every spend at the Co-op store at Galley's Corner to BYPC. If you're not already a member, you can sign up in store, or go to www.coop.co.uk

- **Amazon Smile**

If you shop on Amazon, you can donate via Amazon Smile, which will donate 0.5% of your shop to us, at no extra cost to you. Just go to www.smile.amazon.co.uk and search for us.

YOUTH WORKER'S REPORT

In one way this year's report should be quite easy to write, for most of the year we have been in lock down, face to face sessions and all organised trips and events have been cancelled. But that also makes it hard to write as it was a time of what could've been.

Over the last two years we have worked hard to create a welcoming place for the young people of Braintree, to offer them a safe space which they can come and rest, escape and socialise. Trying new experiences and having adults in their lives that they can chat to and feel supported by. This year we had planned to offer more activities and experiences, probably the most in the last three years. We had built up great relationships with many of the young people and had increasing numbers as we met many new faces. (We now have over 100 young people on our books and an average of 20 at each session.)

When the first lockdown came into effect it felt like we hit a brick wall, that our hard work had been derailed and we now faced an uncertain future. It was a time for us to rethink how we could interact with the young people. By the end of April, we had put in place an online session on Friday nights. Up until that point, we had been posting on our social media channels daily activities and challenges. It was something that might help alleviate any boredom, or give the young people something else to focus on instead of school work or the current Covid situation.

The hardest part about this year has been not being able to provide the space for young people to come and get away from the stresses and strains of life. Not being able to interact with them face to face, or see them grow as they make new friends and make the centre their place. After all that is the bread and butter of youth work.

In all we probably see 4 to 5 young people each Friday online. They have enjoyed the games and activities we have organised over the last nine months, including online escape rooms, an adventure quest role playing game, treasure hunts and a variety of quizzes.

The online sessions, although a very useful tool, will never be able to fill the void of drop in sessions at the youth centre. As we have seen a clear difference between the number of young people that attend online and drop in sessions. We were fortunate during our stint in the lower tiers to open up one of the areas of our centre and allow some face to face sessions with a small number of young people, who had to book a spot at each session. This was a great chance to have more in-depth chats with the young people and for them to have their space back.

I am praying for sessions to return in the spring and I have faith that God will help us get through this time and continue to find ways to help show love and support for the young people of Braintree. In a way this has been a gap year and all that we had planned will go ahead but just a little later than we had first planned. It has also given us time to make sure our centre is prepared and organised and that as a charity we are primed and ready to go once restrictions are loosened.

Our plans for the future will be to have each week filled up with drop in sessions, parkour sessions, online sessions, workshops to help teach new skills, and an 18-21 group for those who wish to keep coming once they reach the age limit. We are also hoping to start a youth worker apprenticeship scheme. This would help both us as a charity and give a young person the chance to get into the world of youth work. Of course we will also throw in a few trips away and another chance for our young people to experience a week away at an outdoor centre in Wales, pushing themselves to do things they have never done before.

This year may have been a setback but I believe it will only help drive us to do even more for the young people of Braintree, as we want to make the most of our time with them. At the heart of what we do is the desire to make meaningful relationships with the young people and be a positive input, it's about quality not quantity. But that doesn't stop us from dreaming big and trying our best to do more and more, and if we fail in achieving or doing all that have planned then at least we tried.

The young people of Braintree are going to be desperate for things to do once normal freedoms are restored and we will be ready to provide them with a place to go and grow.

Jon Hughes

Youth Worker

TRIPS FOR 2021

We have the following trips and workshops booked for 2021:

- A week's residential at the Essex Boys and Girls centre, Maes Y Lade, in Wales.
- A canoe day trip down the river Chelmer.
- A day trip to the Essex Boys and Girls Club centre, Layer Marney to try their new climbing wall. We may also look to arrange another day out to do some more outdoor activities at Layer Marney.
- Day trip to Nuclear High Ropes.
- A trip to the local Ice Skating rink.
- A graffiti workshop
- Make up and Beauty workshop
- Mental health and resilience workshop

Along with the trips that have already been booked, we are keen to book more trips as and when we receive the funding, and upon the suggestions of the young people. Each year we normally have 3 grants from the Jack Petchey Award. The young people who are awarded have the choice of either choosing to spend the money on a trip or towards some new equipment, so no doubt we will have at least one day trip following a Jack Petchey Award.



Layer Marney 2019



Mountain climbing in Wales.

2019



Activity day at Layer Marney.

2019



Ice Skating

2019



Parkour
2020



Layer Marney
2020

CENTRE MANAGER'S REPORT

It's been a strange and challenging year at BYPC over the last 12 months, due to Covid-19. We had so much planned for 2020, with many trips already booked or the money ready and waiting in the bank account for trips in the pipeline. We were hoping to be able to give the young people another fantastic year full of fun, and new opportunities. Fortunately, we have been able to keep hold of the money received from grants, and it is ready and waiting to be spent, hopefully in 2021.

Unfortunately, due to the inability to hold face-to-face sessions, this has meant that we have lost contact with quite a few of the young people, with only a few choosing to attend our online sessions. Some of which have now reached 18, and will no longer be able to join us when we are fully operational again. When we do reopen, we are hopeful that we will be able to welcome back most of the young people who attended our sessions, and we look forward to welcoming new faces.

However, due to the lack of sessions taking place, we have been able to complete some work on the centre, without having to disrupt any sessions. This includes the installation of a brand new accessible toilet, a fully decorated and kitted out café area, as well as new desks being installed in the staff office. It has also given us the chance to do a good sort out, and pass on any equipment that was no longer used, and to make sure everything we do have is in good working order.

During this time, we have continued to stay in touch with our contacts at the YMCA, and Thirst Café, who offer similar services to us. It has been good to chat to them during this time, and offer each other support when needed.

We are looking forward to the rest of the year, and hope to continue to grow the number of young people we are able to reach and offer opportunities to.

Holly Legg



Parkour

2020

FUNDRAISING OFFICER'S REPORT

Generation of funds to support our activity has again proved difficult as not only was the Stock Market very volatile, thus effecting available funds, many Charitable sources put their normal areas of support on hold and directed funding towards organisations effected by the Covid virus.

Nevertheless, we were magnificently supported by regular providers and in some cases new sources. To the point that total income from Fund-raising alone was up by £19,000 (54%) to £54,500.00 which was a staggering response.

Much of the funding was directed towards projects and the Youth Officer's report will indicate that most of this funding has not been spent due to Lockdown. However, it has been held over for activity during the coming year. Plans are already in place to introduce our programmes as soon as restriction are eased.

On the capital side we were able to generate funds from a number of sources to finance the complete renovation of the toilet, so that the "Hut" is effectively now complete and is a superb purpose-built unit for our membership.

Details of our main providers are shown below, many of whom are regulars but we were also exceptionally grateful to new sources who supported us for the first time, such as the Rank Foundation, The Foyle Foundation, Police Fire & Crime Community Safety Fund., Mathews Wrightson Charity Trust, Anne Tranmer Charitable Trust, the Compasses Inn at Little Green and Borno Pharmacy. We hope that if circumstances are appropriate that they provide for us again in the future.

During the current year we will look to expand our sources of income in the hope that we will be able to structure our operation with long term finance, which will provide certainty of existence and enable us to deliver our business plan in the future. Although it will not be evident in the financial year indicated we have already had generous support from the Braintree District and Eastleigh Community Foundation that will finance our Youth Officer for 3 years, funds for this grant will start to be seen in the current year's figures.

We look forward to another challenging year but are confident that we can continue to grow our organisation for the benefit of the young people in the town.

The following gave £1000.00 or more: -

National Lottery Awards for All	£9880.00.
Essex CC Community Initiative Fund.	£3000.00
High Sheriff's Fund	£5000.00
Foyle Foundation.	£5000.00
Tudwick Foundation.	£3000.00
Police, Fire & Crime Community Fund	£6405.00
Augustine Courtauld Charitable Trust	£1000.00
Braintree District Cllors Community Fund	£3185.00
Tom Amos Charity	£2350.00
Active Braintree	£3040.00
Co-op Community Fund	£1243.00
Essex Youth Trust	£4000.00
FSJ Charities	£2000.00
CSS Charitable Trust	£2000.00

SAFEGUARDING OFFICER'S REPORT

Safeguarding is a high priority at BYPC and we take very seriously the responsibility of caring for and safeguarding the welfare, well-being and physical safety of all our youth and volunteer helpers, as well as our two paid workers.

To make sure we are effective in our safeguarding, in-house training is offered annually to volunteers and the safeguarding board member receives up-to-date training and support from Thirty-one:eight, the UK's only independent Christian safeguarding charity.

Thirtyone:eight helps individuals, organisations, faith and community groups to protect vulnerable people from abuse by providing training, consultancy, DBS services and a 24 hour helpline, making sure we are equipped and empowered with the tools we need.

In December 2017, The Charities Commission issued a clear alert to all charities: trustees are accountable and responsible for putting things right and therefore must assure themselves that safeguarding practices are robust.

Our safeguarding policy is on our website for all to see and this is reviewed annually.

Due to the ongoing lockdown situation, there is little to report regarding safeguarding and no incidents have occurred. Online sessions have adhered to safeguarding guidelines.

Staff, Board members and Volunteers will be undertaking online Safeguarding training through Thirtyone:eight.

Penny Smith

Safeguarding Officer



Wild Camping

2019

PROPERTY REPORT

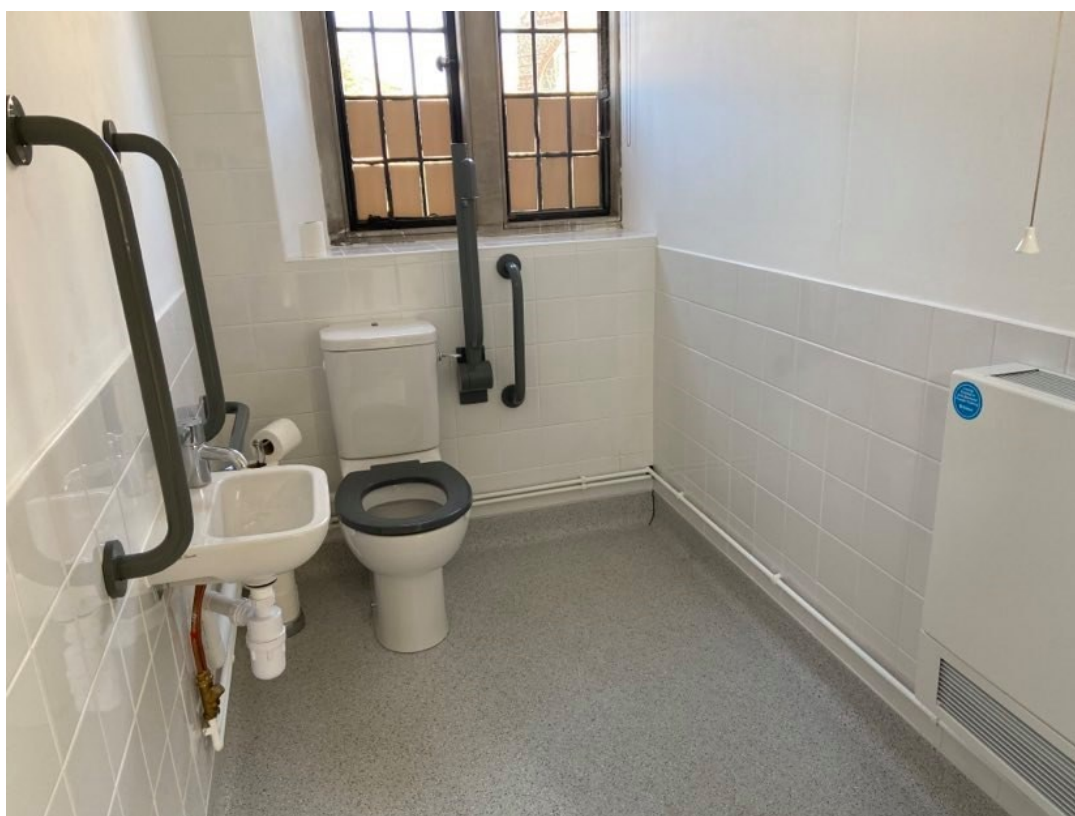
The upkeep and general maintenance of the property has run a smooth as could be, given the situation we faced with the national lockdown. The annual services of boilers, fire extinguishers and Portable Appliance Testing were all completed during the periods when restrictions were relaxed, allowing us to remain fully compliant.

The money that Graham secured for the accessible toilet was able to be spent, so we now have a brand new accessible toilet in Cottage. 2 During this time, the office was also given a makeover, with new made to measure desks being built, and all furniture no longer fit for purpose has been removed and will be replaced. We have also replaced the washable hand towels, with paper towels, to keep as Covid secure as possible.

We are now in the process of forming a new 10-year lease with our landlords, and solicitors have now been instructed.

Matt Farmer

Property Director



Newly installed accessible toilet

2020



Braintree Youth Project Charity



Registered in England No: 7437568

Registered with the Charity Commission No: 1139014

Registered address: 2 St Michael's Road, Braintree, CM7 1EX

Telephone: 01376 323764

Website: www.braintreeyouth.org.uk

Braintree Youth Project Charity

Charity No. 1139014

Company No. 07437568

Trustees' Report and Unaudited Accounts

31 October 2020

Braintree Youth Project Charity
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**Braintree Youth Project Charity
Trustees Annual Report**

The Trustees, who are also directors of the charity for the purposes of the Companies Act 2006, present their report with the unaudited financial statements of the charity for the year ended 31 October 2020.

REFERENCE AND ADMINISTRATIVE DETAILS

Company No. 07437568

Charity No. 1139014

Registered Office

Fountain Cottages
2 St Michaels Road
Braintree
Essex
CM7 1EX

Directors and Trustees

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

A.L. East	
A. England	
M. Farmer	
G. Goodchild	
D.J. Huxter	
K.R. Huxter	(Resigned 8 December 2020)
P. Smith	
N.P. Warner	(Resigned 14 July 2020)
R.D. Wearmouth	

Company Secretary

H.R.M. Legg

Accountants

Quantic Accountancy Limited
1 Second Avenue
Bluebridge
Halstead
Essex
CO9 2SU

Bankers

CAF Bank Limited
25 Kings Hill Avenue
Kings Hill
West Maling
Kent
ME19 4JQ

OBJECTIVES AND ACTIVITIES

The purpose of the charity is to improve the life chances of the young people of Braintree, through the provision of a youth club.

The youth club forms the basis for the provision of services to meet the needs of the young people in areas such as substance abuse, health, welfare, education, employment and relationships etc

ACHIEVEMENTS AND PERFORMANCE

The charity received grants and donations totalling £79,652 (2019: £50,177)

PLANS FOR FUTURE PERIODS

The trustees intend to continue its policy of providing services through the youth club to the young people of Braintree.

STRUCTURE, GOVERNANCE AND MANAGEMENT

The charity was incorporated on 11 November 2010 and is governed by the Memorandum and Articles of Association of the company, and constitutes a limited company, limited by guarantee, as defined by the Companies Act 2006.

The trustees have considered the risks faced by the charity and identified the major risks to which the charity is exposed.

They have reviewed those risks and satisfied themselves that there are controls in place to mitigate their potential effect.

New members of the board are identified by existing members to fill particular skills gaps and are given appropriate charity legislation guidance.

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

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

Signed on behalf of the board



A.L. East

Trustee

09 March 2021

**Braintree Youth Project Charity
Independent Examiners Report**

Independent Examiner's Report to the trustees of Braintree Youth Project Charity

I report to the charity trustees on my examination of the accounts of Braintree Youth Project Charity for the year ended 31 October 2020 which comprise the Statement of Financial Activities, the Summary Income and Expenditure Account, the Balance Sheet and the related notes.

Responsibilities and basis of report

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

Having satisfied myself that the accounts of the charity are not required to be audited under Part 16 of the 2006 Act and are eligible for independent examination, I report in respect of my examination of your charity's accounts as carried out under section 145 of the Charities Act 2011 ('the 2011 Act'). In carrying out my examination I have followed the Directions given by the Charity Commission under section 145(5)(b) of the 2011 Act.

Independent examiner's statement

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

- accounting records were not kept in accordance with section 386 of the 2006 Act ; or
- the accounts do not accord with those records; or
- the accounts do not comply with the accounting requirements under section 396 of the 2006 Act other than any requirement that the accounts give a 'true and fair' view which is not a matter considered as part of an independent examination; or
- the accounts have not been prepared in accordance with the Charities SORP (FRS 102).

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


S J Foster

FCCA

Quantic Accountancy Limited

1 Second Avenue

Bluebridge

Halstead

Essex

CO9 2SU

09 March 2021

Braintree Youth Project Charity
Statement of Financial Activities
for the year ended 31 October 2020

	Notes	Unrestricted funds 2020 £	Restricted funds 2020 £	Endowment funds 2020 £	Total funds 2020 £	Total funds 2019 £
Income and endowments from:						
Donations and legacies	4	33,293	46,359	-	79,652	50,177
Charitable activities	5	-	-	-	-	266
Other	6	27	-	-	27	40
Total		33,320	46,359	-	79,679	50,483
Expenditure on:						
Charitable activities	7	310	5,816	-	6,126	10,082
Other	8	13,776	33,895	-	47,671	43,478
Total		14,086	39,711	-	53,797	53,560
Net gains on investments		-	-	-	-	-
Net income/(expenditure)	9	19,234	6,648	-	25,882	(3,077)
Transfers between funds		(19,832)	19,832	-	-	-
Net income/(expenditure) before other gains/(losses)		(598)	26,480	-	25,882	(3,077)
Other gains and losses						
Net movement in funds		(598)	26,480	-	25,882	(3,077)
Reconciliation of funds:						
Total funds brought forward		-	29,485	13,520	43,005	46,082
Total funds carried forward		(598)	55,965	13,520	68,887	43,005

Braintree Youth Project Charity
Summary Income and Expenditure Account
for the year ended 31 October 2020

	2020 £	2019 £
Income	79,679	50,483
Gross income for the year	<u>79,679</u>	<u>50,483</u>
Expenditure	52,894	52,007
Depreciation and charges for impairment of fixed assets	903	1,553
Total expenditure for the year	<u>53,797</u>	<u>53,560</u>
Net income/(expenditure) before tax for the year	25,882	(3,077)
Net income /(expenditure)for the year	<u>25,882</u>	<u>(3,077)</u>

Braintree Youth Project Charity
Balance Sheet
at 31 October 2020

Company No.	07437568	Notes	2020 £	2019 £
Fixed assets				
Tangible assets		11	2,828	3,731
			<u>2,828</u>	<u>3,731</u>
Current assets				
Debtors		12	3,493	9,560
Cash at bank and in hand			63,780	30,018
			<u>67,273</u>	<u>39,578</u>
Creditors: Amount falling due within one year		13	(1,214)	(304)
Net current assets			66,059	39,274
Total assets less current liabilities			68,887	43,005
Net assets excluding pension asset or liability			68,887	43,005
Total net assets			<u>68,887</u>	<u>43,005</u>
The funds of the charity				
Restricted funds				
Restricted income funds		14	40,000	13,520
			<u>40,000</u>	<u>13,520</u>
Unrestricted funds				
General funds		14	28,887	29,485
			<u>28,887</u>	<u>29,485</u>
Total funds			<u>68,887</u>	<u>43,005</u>

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

For the year ended 31 October 2020 the company was entitled to exemption under section 477 of the Companies Act 2006 relating to small companies.

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

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

Approved by the board on 09 March 2021

And signed on its behalf by:



D.J. Huxter

Trustee

09 March 2021

1 Accounting policies

Basis of preparation

The financial statements have been prepared in accordance with Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2015) - (Charities SORP (FRS 102)), the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) and the Companies Act 2006.

Change in basis of accounting or to previous accounts

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

Fund accounting

Unrestricted funds	These are available for use at the discretion of the trustees in furtherance of the general objects of the charity.
Designated funds	These are unrestricted funds earmarked by the trustees for particular purposes.
Revaluation funds	These are unrestricted funds which include a revaluation reserve representing the restatement of investment assets at their market values.
Restricted funds	These are available for use subject to restrictions imposed by the donor or through terms of an appeal.

Income

Recognition of income	Income is included in the Statement of Financial Activities (SoFA) when the charity becomes entitled to, and virtually certain to receive, the income and the amount of the income can be measured with sufficient reliability.
Income with related expenditure	Where income has related expenditure the income and related expenditure is reported gross in the SoFA.
Donations and legacies	Voluntary income received by way of grants, donations and gifts is included in the the SoFA when receivable and only when the Charity has unconditional entitlement to the income.
Tax reclaims on donations and gifts	Income from tax reclaims is included in the SoFA at the same time as the gift/donation to which it relates.
Donated services and facilities	These are only included in income (with an equivalent amount in expenditure) where the benefit to the Charity is reasonably quantifiable, measurable and material.
Volunteer help	The value of any volunteer help received is not included in the accounts.
Investment income	This is included in the accounts when receivable.
Gains/(losses) on revaluation of fixed assets	This includes any gain or loss resulting from revaluing investments to market value at the end of the year.
Gains/(losses) on investment assets	This includes any gain or loss on the sale of investments.

Braintree Youth Project Charity

Notes to the Accounts

Expenditure

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

Taxation

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

Tangible fixed assets and depreciation

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

Equipment	15% Straight line
-----------	-------------------

Trade and other debtors

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

Cash and cash equivalents

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

Trade and other creditors

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

Leased assets

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

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

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

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

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

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

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

Pension costs

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

2 Company status

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

3 Statement of Financial Activities - prior year

	Unrestricted funds 2019 £	Restricted funds 2019 £	Total funds 2019 £
Income and endowments from:			
Donations and legacies	33,312	16,865	50,177
Charitable activities	0	266	266
Other	40	-	40
Total	33,352	17,131	50,483
Expenditure on:			
Charitable activities	4,579	5,503	10,082
Other	16,339	27,139	43,478
Total	20,918	32,642	53,560
Net income	12,435	(15,512)	(3,077)
Transfers between funds	(17,639)	17,639	-
Net income before other gains/(losses)	(5,204)	2,127	(3,077)
Other gains and losses:			
Net movement in funds	(5,204)	2,127	(3,077)
Reconciliation of funds:			
Total funds brought forward	34,689	11,393	46,082
Total funds carried forward	29,485	13,520	43,005

4 Income from donations and legacies

	Unrestricted £	Restricted £	Total 2020 £	Total 2019 £
Grants received	10,935	46,359	57,294	44,097
Donations	11,058	-	11,058	6,080
Legacy received	11,300	-	11,300	-
	33,293	46,359	79,652	50,177

5 Income from charitable activities

	Total 2020 £	Total 2019 £
Youth courses and projects	-	266
	-	266

Braintree Youth Project Charity
Notes to the Accounts

6 Other income

	Unrestricted	Total 2020	Total 2019
	£	£	£
Tuck shop income	27	27	40
	<u>27</u>	<u>27</u>	<u>40</u>

7 Expenditure on charitable activities

	Unrestricted	Restricted	Total 2020	Total 2019
	£	£	£	£
<i>Expenditure on charitable activities</i>				
Youth courses and projects	-	5,816	5,816	9,490
Youth sports equipment	-	-	-	292
Governance costs				
Independent examiners fee	310	-	310	300
	<u>310</u>	<u>5,816</u>	<u>6,126</u>	<u>10,082</u>

8 Other expenditure

	Unrestricted	Restricted	Total 2020	Total 2019
	£	£	£	£
Refund of grant	-	3,950	3,950	-
Employee costs	-	29,792	29,792	27,273
Motor and travel costs	-	-	-	15
Premises costs	10,652	-	10,652	12,056
Amortisation, depreciation, impairment, profit/loss on disposal of fixed assets	750	153	903	1,553
General administrative costs	2,130	-	2,130	2,332
Legal and professional costs	244	-	244	249
	<u>13,776</u>	<u>33,895</u>	<u>47,671</u>	<u>43,478</u>

9 Net income/(expenditure) before transfers

	2020	2019
	£	£
This is stated after charging:		
Depreciation of owned fixed assets	903	1,553
Independent Examiner's fee	310	-

10 Staff costs

Salaries and wages	28,822	25,576
Pension costs	862	1,563
	<u>29,684</u>	<u>27,139</u>

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

Braintree Youth Project Charity
Notes to the Accounts

11 Tangible fixed assets

	Equipment	Total
	£	£
Cost or revaluation		
At 1 November 2019	11,272	11,272
At 31 October 2020	<u>11,272</u>	<u>11,272</u>
Depreciation and impairment		
At 1 November 2019	7,541	7,541
Depreciation charge for the year	903	903
At 31 October 2020	<u>8,444</u>	<u>8,444</u>
Net book values		
At 31 October 2020	<u>2,828</u>	<u>2,828</u>
At 31 October 2019	<u>3,731</u>	<u>3,731</u>

12 Debtors

	2020	2019
	£	£
Trade debtors	838	964
Other debtors	2,000	5,751
Prepayments and accrued income	655	2,845
	<u>3,493</u>	<u>9,560</u>

13 Creditors:

amounts falling due within one year

	2020	2019
	£	£
Other taxes and social security	210	4
Accruals and deferred income	1,004	300
	<u>1,214</u>	<u>304</u>

14 Movement in funds

	At 1 November 2019	Incoming resources (including other gains/losses) £	Resources expended £	Gross transfers £	At 31 October 2020 £
Restricted funds:					
Restricted income funds:					
Salaries	-	9,960	(29,792)	19,832	-
Premises Costs	875	5,484	(153)	-	6,206
Sports Equipment and Sessions	2,364	830	-	-	3,194
Activities and Trips	4,281	30,085	(5,816)	-	28,550
Horticultural Project	6,000	-	(3,950)	-	2,050
Total	13,520	46,359	(39,711)	19,832	40,000
Unrestricted funds:					
General funds	29,485	33,320	(14,086)	(19,832)	28,887
Total funds	43,005	79,679	(53,797)	-	68,887

Purposes and restrictions in relation to the funds:

Restricted funds:

Salaries	Fund staff costs
Premises Costs	Fund cost of premises
Sports Equipment and Sessions	Fund cost of sports equipment and running sessions
Activities and Trips	Fund cost of activities and trips
Horticultural Project	Fund cost of a horticultural project

15 Analysis of net assets between funds

	Unrestricted funds £	Restricted funds £	Total £
Fixed assets	2,216	612	2,828
Net current assets	29,727	36,332	66,059
	31,943	36,944	68,887

Braintree Youth Project Charity
Notes to the Accounts

16 Reconciliation of net debt

	At 1 November 2019 £	Cash flows £	New HP/Finance leases £	At 31 October 2020 £
Cash and cash equivalents	30,018	33,762		63,780
	30,018	33,762	-	63,780
Net debt	30,018	33,762	-	63,780

17 Commitments

Operating lease commitments

Annual commitments under non-cancellable operating leases are as follows:

	2020 Land and buildings £	2020 Other £	2019 Land and buildings £	2019 Other £
Operating leases with expiry date:				
In the second to fifth years inclusive	8,000	-	8,000	-
	8,000	-	8,000	-

Pension commitments

	2020 £	2019 £
The pension cost charge to the company amounted to:	862	1,563

Braintree Youth Project Charity
Detailed Statement of Financial Activities
for the year ended 31 October 2020

	Unrestricted funds 2020 £	Restricted funds 2020 £	Total funds 2020 £	Total funds 2019 £
Income and endowments from:				
Donations and legacies				
Grants received	10,935	46,359	57,294	44,097
Donations	11,058	-	11,058	6,080
Legacy received	11,300	-	11,300	-
	<u>33,293</u>	<u>46,359</u>	<u>79,652</u>	<u>50,177</u>
Charitable activities				
Youth courses and projects	-	-	-	266
	<u>-</u>	<u>-</u>	<u>-</u>	<u>266</u>
Other				
Tuck shop income	27	-	27	40
	<u>27</u>	<u>-</u>	<u>27</u>	<u>40</u>
Total income and endowments	33,320	46,359	79,679	50,483
Expenditure on:				
Charitable activities				
Youth courses and projects	-	5,816	5,816	9,490
Youth sports equipment	-	-	-	292
	<u>-</u>	<u>5,816</u>	<u>5,816</u>	<u>9,782</u>
Governance costs				
Independent examiners fee	310	-	310	300
	<u>310</u>	<u>-</u>	<u>310</u>	<u>300</u>
Total of expenditure on charitable activities	310	5,816	6,126	10,082
Other expenditure				
Refund of grant	-	3,950	3,950	-
	<u>-</u>	<u>3,950</u>	<u>3,950</u>	<u>-</u>
Employee costs				
Salaries/wages	-	28,822	28,822	25,576
Pension costs	-	862	862	1,563
Staff training	-	-	-	134
Staff welfare	-	108	108	-
	<u>-</u>	<u>29,792</u>	<u>29,792</u>	<u>27,273</u>
Travel and subsistence	-	-	-	15
	<u>-</u>	<u>-</u>	<u>-</u>	<u>15</u>
Premises costs				
Rent	8,000	-	8,000	8,000
Rates	38	-	38	247
Light, heat and power	888	-	888	1,240
Premises cleaning	275	-	275	14

Braintree Youth Project Charity
Detailed Statement of Financial Activities

Premises insurances	694	-	694	669
Premises repairs and maintenance	557	-	557	1,695
Other premises costs	200	-	200	191
	<u>10,652</u>	<u>-</u>	<u>10,652</u>	<u>12,056</u>
General administrative costs, including depreciation and amortisation				
Depreciation of Equipment	750	153	903	1,553
Bank charges	120	-	120	120
General insurances	505	-	505	480
Postage and couriers	22	-	22	40
Software, IT support and related costs	202	-	202	115
Stationery and printing	487	-	487	729
Subscriptions	190	-	190	215
Sundry expenses	315	-	315	314
Telephone, fax and broadband	289	-	289	319
	<u>2,880</u>	<u>153</u>	<u>3,033</u>	<u>3,885</u>
Legal and professional costs				
Other legal and professional costs	244	-	244	249
	<u>244</u>	<u>-</u>	<u>244</u>	<u>249</u>
Total of expenditure of other costs	<u>13,776</u>	<u>33,895</u>	<u>47,671</u>	<u>43,478</u>
Total expenditure	<u>14,086</u>	<u>39,711</u>	<u>53,797</u>	<u>53,560</u>
Net gains on investments	-	-	-	-
	<u>19,234</u>	<u>6,648</u>	<u>25,882</u>	<u>(3,077)</u>
Net income/(expenditure)	<u>(19,832)</u>	<u>19,832</u>	<u>-</u>	<u>-</u>
Transfers between funds				
Net income/(expenditure) before other gains/(losses)	<u>(598)</u>	<u>26,480</u>	<u>25,882</u>	<u>(3,077)</u>
Other Gains	-	-	-	-
Net movement in funds	<u>(598)</u>	<u>26,480</u>	<u>25,882</u>	<u>(3,077)</u>
Reconciliation of funds:				
Total funds brought forward	29,485	13,520	43,005	46,082
Total funds carried forward	<u>28,887</u>	<u>40,000</u>	<u>68,887</u>	<u>43,005</u>

Braintree Youth Project Charity

Charity No. 1139014

Company No. 07437568

Trustees' Report and Unaudited Accounts

31 October 2020

Braintree Youth Project Charity
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**Braintree Youth Project Charity
Trustees Annual Report**

The Trustees, who are also directors of the charity for the purposes of the Companies Act 2006, present their report with the unaudited financial statements of the charity for the year ended 31 October 2020.

REFERENCE AND ADMINISTRATIVE DETAILS

Company No. 07437568

Charity No. 1139014

Registered Office

Fountain Cottages
2 St Michaels Road
Braintree
Essex
CM7 1EX

Directors and Trustees

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

A.L. East	
A. England	
M. Farmer	
G. Goodchild	
D.J. Huxter	
K.R. Huxter	(Resigned 8 December 2020)
P. Smith	
N.P. Warner	(Resigned 14 July 2020)
R.D. Wearmouth	

Company Secretary

H.R.M. Legg

Accountants

Quantic Accountancy Limited
1 Second Avenue
Bluebridge
Halstead
Essex
CO9 2SU

Bankers

CAF Bank Limited
25 Kings Hill Avenue
Kings Hill
West Maling
Kent
ME19 4JQ

OBJECTIVES AND ACTIVITIES

The purpose of the charity is to improve the life chances of the young people of Braintree, through the provision of a youth club.

The youth club forms the basis for the provision of services to meet the needs of the young people in areas such as substance abuse, health, welfare, education, employment and relationships etc

ACHIEVEMENTS AND PERFORMANCE

The charity received grants and donations totalling £79,652 (2019: £50,177)

PLANS FOR FUTURE PERIODS

The trustees intend to continue its policy of providing services through the youth club to the young people of Braintree.

STRUCTURE, GOVERNANCE AND MANAGEMENT

The charity was incorporated on 11 November 2010 and is governed by the Memorandum and Articles of Association of the company, and constitutes a limited company, limited by guarantee, as defined by the Companies Act 2006.

The trustees have considered the risks faced by the charity and identified the major risks to which the charity is exposed.

They have reviewed those risks and satisfied themselves that there are controls in place to mitigate their potential effect.

New members of the board are identified by existing members to fill particular skills gaps and are given appropriate charity legislation guidance.

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

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

Signed on behalf of the board



A.L. East

Trustee

09 March 2021

**Braintree Youth Project Charity
Independent Examiners Report**

Independent Examiner's Report to the trustees of Braintree Youth Project Charity

I report to the charity trustees on my examination of the accounts of Braintree Youth Project Charity for the year ended 31 October 2020 which comprise the Statement of Financial Activities, the Summary Income and Expenditure Account, the Balance Sheet and the related notes.

Responsibilities and basis of report

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

Having satisfied myself that the accounts of the charity are not required to be audited under Part 16 of the 2006 Act and are eligible for independent examination, I report in respect of my examination of your charity's accounts as carried out under section 145 of the Charities Act 2011 ('the 2011 Act'). In carrying out my examination I have followed the Directions given by the Charity Commission under section 145(5)(b) of the 2011 Act.

Independent examiner's statement

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

- accounting records were not kept in accordance with section 386 of the 2006 Act ; or
- the accounts do not accord with those records; or
- the accounts do not comply with the accounting requirements under section 396 of the 2006 Act other than any requirement that the accounts give a 'true and fair' view which is not a matter considered as part of an independent examination; or
- the accounts have not been prepared in accordance with the Charities SORP (FRS 102).

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


S J Foster

FCCA

Quantic Accountancy Limited

1 Second Avenue

Bluebridge

Halstead

Essex

CO9 2SU

09 March 2021

Braintree Youth Project Charity
Statement of Financial Activities
for the year ended 31 October 2020

	Notes	Unrestricted funds 2020 £	Restricted funds 2020 £	Endowment funds 2020 £	Total funds 2020 £	Total funds 2019 £
Income and endowments from:						
Donations and legacies	4	33,293	46,359	-	79,652	50,177
Charitable activities	5	-	-	-	-	266
Other	6	27	-	-	27	40
Total		33,320	46,359	-	79,679	50,483
Expenditure on:						
Charitable activities	7	310	5,816	-	6,126	10,082
Other	8	13,776	33,895	-	47,671	43,478
Total		14,086	39,711	-	53,797	53,560
Net gains on investments		-	-	-	-	-
Net income/(expenditure)	9	19,234	6,648	-	25,882	(3,077)
Transfers between funds		(19,832)	19,832	-	-	-
Net income/(expenditure) before other gains/(losses)		(598)	26,480	-	25,882	(3,077)
Other gains and losses						
Net movement in funds		(598)	26,480	-	25,882	(3,077)
Reconciliation of funds:						
Total funds brought forward		-	29,485	13,520	43,005	46,082
Total funds carried forward		(598)	55,965	13,520	68,887	43,005

Braintree Youth Project Charity
Summary Income and Expenditure Account
for the year ended 31 October 2020

	2020 £	2019 £
Income	79,679	50,483
Gross income for the year	<u>79,679</u>	<u>50,483</u>
Expenditure	52,894	52,007
Depreciation and charges for impairment of fixed assets	903	1,553
Total expenditure for the year	<u>53,797</u>	<u>53,560</u>
Net income/(expenditure) before tax for the year	25,882	(3,077)
Net income /(expenditure)for the year	<u>25,882</u>	<u>(3,077)</u>

Braintree Youth Project Charity
Balance Sheet
at 31 October 2020

Company No.	07437568	Notes	2020 £	2019 £
Fixed assets				
Tangible assets	11	<u>2,828</u>	<u>3,731</u>	
		2,828	3,731	
Current assets				
Debtors	12	3,493	9,560	
Cash at bank and in hand		<u>63,780</u>	<u>30,018</u>	
		67,273	39,578	
Creditors: Amount falling due within one year	13	<u>(1,214)</u>	<u>(304)</u>	
		66,059	39,274	
Net current assets		68,887	43,005	
Total assets less current liabilities		<u>68,887</u>	<u>43,005</u>	
Net assets excluding pension asset or liability		<u>68,887</u>	<u>43,005</u>	
Total net assets		<u>68,887</u>	<u>43,005</u>	
The funds of the charity				
Restricted funds	14			
Restricted income funds		<u>40,000</u>	<u>13,520</u>	
		40,000	13,520	
Unrestricted funds	14			
General funds		<u>28,887</u>	<u>29,485</u>	
		28,887	29,485	
Total funds		<u>68,887</u>	<u>43,005</u>	

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

For the year ended 31 October 2020 the company was entitled to exemption under section 477 of the Companies Act 2006 relating to small companies.

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

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

Approved by the board on 09 March 2021

And signed on its behalf by:



D.J. Huxter

Trustee

09 March 2021

1 Accounting policies

Basis of preparation

The financial statements have been prepared in accordance with Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2015) - (Charities SORP (FRS 102)), the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) and the Companies Act 2006.

Change in basis of accounting or to previous accounts

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

Fund accounting

Unrestricted funds	These are available for use at the discretion of the trustees in furtherance of the general objects of the charity.
Designated funds	These are unrestricted funds earmarked by the trustees for particular purposes.
Revaluation funds	These are unrestricted funds which include a revaluation reserve representing the restatement of investment assets at their market values.
Restricted funds	These are available for use subject to restrictions imposed by the donor or through terms of an appeal.

Income

Recognition of income	Income is included in the Statement of Financial Activities (SoFA) when the charity becomes entitled to, and virtually certain to receive, the income and the amount of the income can be measured with sufficient reliability.
Income with related expenditure	Where income has related expenditure the income and related expenditure is reported gross in the SoFA.
Donations and legacies	Voluntary income received by way of grants, donations and gifts is included in the the SoFA when receivable and only when the Charity has unconditional entitlement to the income.
Tax reclaims on donations and gifts	Income from tax reclaims is included in the SoFA at the same time as the gift/donation to which it relates.
Donated services and facilities	These are only included in income (with an equivalent amount in expenditure) where the benefit to the Charity is reasonably quantifiable, measurable and material.
Volunteer help	The value of any volunteer help received is not included in the accounts.
Investment income	This is included in the accounts when receivable.
Gains/(losses) on revaluation of fixed assets	This includes any gain or loss resulting from revaluing investments to market value at the end of the year.
Gains/(losses) on investment assets	This includes any gain or loss on the sale of investments.

Braintree Youth Project Charity

Notes to the Accounts

Expenditure

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

Taxation

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

Tangible fixed assets and depreciation

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

Equipment	15% Straight line
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Trade and other debtors

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

Cash and cash equivalents

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

Trade and other creditors

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

Leased assets

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

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

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

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

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

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

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

Pension costs

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

2 Company status

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

Braintree Youth Project Charity

Notes to the Accounts

3 Statement of Financial Activities - prior year

	Unrestricted funds 2019 £	Restricted funds 2019 £	Total funds 2019 £
Income and endowments from:			
Donations and legacies	33,312	16,865	50,177
Charitable activities	0	266	266
Other	40	-	40
Total	33,352	17,131	50,483
Expenditure on:			
Charitable activities	4,579	5,503	10,082
Other	16,339	27,139	43,478
Total	20,918	32,642	53,560
Net income	12,435	(15,512)	(3,077)
Transfers between funds	(17,639)	17,639	-
Net income before other gains/(losses)	(5,204)	2,127	(3,077)
Other gains and losses:			
Net movement in funds	(5,204)	2,127	(3,077)
Reconciliation of funds:			
Total funds brought forward	34,689	11,393	46,082
Total funds carried forward	29,485	13,520	43,005

4 Income from donations and legacies

	Unrestricted £	Restricted £	Total 2020 £	Total 2019 £
Grants received	10,935	46,359	57,294	44,097
Donations	11,058	-	11,058	6,080
Legacy received	11,300	-	11,300	-
	33,293	46,359	79,652	50,177

5 Income from charitable activities

	Total 2020 £	Total 2019 £
Youth courses and projects	-	266
	-	266

Braintree Youth Project Charity
Notes to the Accounts

6 Other income

	Unrestricted	Total 2020	Total 2019
	£	£	£
Tuck shop income	27	27	40
	<u>27</u>	<u>27</u>	<u>40</u>

7 Expenditure on charitable activities

	Unrestricted	Restricted	Total 2020	Total 2019
	£	£	£	£
<i>Expenditure on charitable activities</i>				
Youth courses and projects	-	5,816	5,816	9,490
Youth sports equipment	-	-	-	292
Governance costs				
Independent examiners fee	310	-	310	300
	<u>310</u>	<u>5,816</u>	<u>6,126</u>	<u>10,082</u>

8 Other expenditure

	Unrestricted	Restricted	Total 2020	Total 2019
	£	£	£	£
Refund of grant	-	3,950	3,950	-
Employee costs	-	29,792	29,792	27,273
Motor and travel costs	-	-	-	15
Premises costs	10,652	-	10,652	12,056
Amortisation, depreciation, impairment, profit/loss on disposal of fixed assets	750	153	903	1,553
General administrative costs	2,130	-	2,130	2,332
Legal and professional costs	244	-	244	249
	<u>13,776</u>	<u>33,895</u>	<u>47,671</u>	<u>43,478</u>

9 Net income/(expenditure) before transfers

	2020	2019
	£	£
This is stated after charging:		
Depreciation of owned fixed assets	903	1,553
Independent Examiner's fee	310	-

10 Staff costs

Salaries and wages	28,822	25,576
Pension costs	862	1,563
	<u>29,684</u>	<u>27,139</u>

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

Braintree Youth Project Charity
Notes to the Accounts

11 Tangible fixed assets

	Equipment	Total
	£	£
Cost or revaluation		
At 1 November 2019	11,272	11,272
At 31 October 2020	<u>11,272</u>	<u>11,272</u>
Depreciation and impairment		
At 1 November 2019	7,541	7,541
Depreciation charge for the year	903	903
At 31 October 2020	<u>8,444</u>	<u>8,444</u>
Net book values		
At 31 October 2020	<u>2,828</u>	<u>2,828</u>
At 31 October 2019	<u>3,731</u>	<u>3,731</u>

12 Debtors

	2020	2019
	£	£
Trade debtors	838	964
Other debtors	2,000	5,751
Prepayments and accrued income	655	2,845
	<u>3,493</u>	<u>9,560</u>

13 Creditors:

amounts falling due within one year

	2020	2019
	£	£
Other taxes and social security	210	4
Accruals and deferred income	1,004	300
	<u>1,214</u>	<u>304</u>

14 Movement in funds

	At 1 November 2019	Incoming resources (including other gains/losses) £	Resources expended £	Gross transfers £	At 31 October 2020 £
Restricted funds:					
Restricted income funds:					
Salaries	-	9,960	(29,792)	19,832	-
Premises Costs	875	5,484	(153)	-	6,206
Sports Equipment and Sessions	2,364	830	-	-	3,194
Activities and Trips	4,281	30,085	(5,816)	-	28,550
Horticultural Project	6,000	-	(3,950)	-	2,050
Total	13,520	46,359	(39,711)	19,832	40,000
Unrestricted funds:					
General funds	29,485	33,320	(14,086)	(19,832)	28,887
Total funds	43,005	79,679	(53,797)	-	68,887

Purposes and restrictions in relation to the funds:

Restricted funds:

Salaries	Fund staff costs
Premises Costs	Fund cost of premises
Sports Equipment and Sessions	Fund cost of sports equipment and running sessions
Activities and Trips	Fund cost of activities and trips
Horticultural Project	Fund cost of a horticultural project

15 Analysis of net assets between funds

	Unrestricted funds £	Restricted funds £	Total £
Fixed assets	2,216	612	2,828
Net current assets	29,727	36,332	66,059
	31,943	36,944	68,887

Braintree Youth Project Charity
Notes to the Accounts

16 Reconciliation of net debt

	At 1 November 2019 £	Cash flows £	New HP/Finance leases £	At 31 October 2020 £
Cash and cash equivalents	30,018	33,762		63,780
	30,018	33,762	-	63,780
Net debt	30,018	33,762	-	63,780

17 Commitments

Operating lease commitments

Annual commitments under non-cancellable operating leases are as follows:

	2020 Land and buildings £	2020 Other £	2019 Land and buildings £	2019 Other £
Operating leases with expiry date:				
In the second to fifth years inclusive	8,000	-	8,000	-
	8,000	-	8,000	-

Pension commitments

	2020 £	2019 £
The pension cost charge to the company amounted to:	862	1,563

Braintree Youth Project Charity
Detailed Statement of Financial Activities
for the year ended 31 October 2020

	Unrestricted funds 2020 £	Restricted funds 2020 £	Total funds 2020 £	Total funds 2019 £
Income and endowments from:				
Donations and legacies				
Grants received	10,935	46,359	57,294	44,097
Donations	11,058	-	11,058	6,080
Legacy received	11,300	-	11,300	-
	<u>33,293</u>	<u>46,359</u>	<u>79,652</u>	<u>50,177</u>
Charitable activities				
Youth courses and projects	-	-	-	266
	<u>-</u>	<u>-</u>	<u>-</u>	<u>266</u>
Other				
Tuck shop income	27	-	27	40
	<u>27</u>	<u>-</u>	<u>27</u>	<u>40</u>
Total income and endowments	33,320	46,359	79,679	50,483
Expenditure on:				
Charitable activities				
Youth courses and projects	-	5,816	5,816	9,490
Youth sports equipment	-	-	-	292
	<u>-</u>	<u>5,816</u>	<u>5,816</u>	<u>9,782</u>
Governance costs				
Independent examiners fee	310	-	310	300
	<u>310</u>	<u>-</u>	<u>310</u>	<u>300</u>
Total of expenditure on charitable activities	310	5,816	6,126	10,082
Other expenditure				
Refund of grant	-	3,950	3,950	-
	<u>-</u>	<u>3,950</u>	<u>3,950</u>	<u>-</u>
Employee costs				
Salaries/wages	-	28,822	28,822	25,576
Pension costs	-	862	862	1,563
Staff training	-	-	-	134
Staff welfare	-	108	108	-
	<u>-</u>	<u>29,792</u>	<u>29,792</u>	<u>27,273</u>
Travel and subsistence	-	-	-	15
	<u>-</u>	<u>-</u>	<u>-</u>	<u>15</u>
Premises costs				
Rent	8,000	-	8,000	8,000
Rates	38	-	38	247
Light, heat and power	888	-	888	1,240
Premises cleaning	275	-	275	14

Braintree Youth Project Charity
Detailed Statement of Financial Activities

Premises insurances	694	-	694	669
Premises repairs and maintenance	557	-	557	1,695
Other premises costs	200	-	200	191
	<u>10,652</u>	<u>-</u>	<u>10,652</u>	<u>12,056</u>
General administrative costs, including depreciation and amortisation				
Depreciation of Equipment	750	153	903	1,553
Bank charges	120	-	120	120
General insurances	505	-	505	480
Postage and couriers	22	-	22	40
Software, IT support and related costs	202	-	202	115
Stationery and printing	487	-	487	729
Subscriptions	190	-	190	215
Sundry expenses	315	-	315	314
Telephone, fax and broadband	289	-	289	319
	<u>2,880</u>	<u>153</u>	<u>3,033</u>	<u>3,885</u>
Legal and professional costs				
Other legal and professional costs	244	-	244	249
	<u>244</u>	<u>-</u>	<u>244</u>	<u>249</u>
Total of expenditure of other costs	<u>13,776</u>	<u>33,895</u>	<u>47,671</u>	<u>43,478</u>
Total expenditure	<u>14,086</u>	<u>39,711</u>	<u>53,797</u>	<u>53,560</u>
Net gains on investments	-	-	-	-
	<u>19,234</u>	<u>6,648</u>	<u>25,882</u>	<u>(3,077)</u>
Net income/(expenditure)	<u>(19,832)</u>	<u>19,832</u>	<u>-</u>	<u>-</u>
Transfers between funds				
Net income/(expenditure) before other gains/(losses)	<u>(598)</u>	<u>26,480</u>	<u>25,882</u>	<u>(3,077)</u>
Other Gains	-	-	-	-
Net movement in funds	<u>(598)</u>	<u>26,480</u>	<u>25,882</u>	<u>(3,077)</u>
Reconciliation of funds:				
Total funds brought forward	29,485	13,520	43,005	46,082
Total funds carried forward	<u>28,887</u>	<u>40,000</u>	<u>68,887</u>	<u>43,005</u>