

**NOMAD DETACHED YOUTH AND COMMUNITY PROJECT**

**Accounts – 31st March 2019**

## **NOMAD DETACHED YOUTH AND COMMUNITY PROJECT**

*(A company limited by guarantee and not having a share capital)*

Charity number: 1110274  
Company number: 5480572

Accounts – 31st March 2019

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**NOMAD DETACHED YOUTH AND COMMUNITY PROJECT**

**REPORT OF THE TRUSTEES  
for the year ended 31st March 2019**

The Trustees are pleased to present their annual report and financial statements of the charitable company for the year ended 31st March 2019 which are also prepared to meet the requirements for a directors' report and accounts for Companies Act purposes.

The financial statements comply with the Charities Act 2011, the Companies Act 2006, the Memorandum and Articles of Association, and 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 the Republic of Ireland (FRS 102) (effective 1st January 2015).

**Reference and Administration Details**

The charity's name is Nomad Detached Youth and Community Project.

Charity Registration Number: 1110274

Company Number: 5480572

Registered Office and Principal Address: 55-57 Market Place, Henley on Thames, Oxfordshire, RG9 2AA

**Trustees and Directors**

**Trustees/Directors:** D R Carter  
R S Cole  
M Sayers  
J Bray (appointed 1st October 2018)

**Secretary:** S Prior

**Objectives and Activities**

The main objects of the charity are:

- a) The advancement of education in accordance with Christian principles particularly in the areas of life and parenting skills, health, employment and finances.
- b) To provide community facilities for recreational and other leisure activities for people in need due to social and economic circumstances in Henley on Thames and the surrounding area.

In planning the activities of the charitable company the trustees have considered the Charity Commission's guidance on public benefit and, in particular, the specific guidance on charities for the advancement of education and religion.

The main activities are to support children, young people and their families in all aspects of their lives particularly education, health, training, employment, finances, independence and recreation.

The charitable company hopes that its activities will encourage people to make a positive contribution to their local community.

**REPORT OF THE TRUSTEES**  
**for the year ended 31st March 2019 (Continued)**

**Achievements and Performance**

The company operates in and around Henley on Thames and has a number of activities which seek to reach out to the local community. In particular the company has sought to fulfil its charitable objectives by running a detached youth and community project. The main aims are:

- to support children, young people and their families experiencing challenges in their lives.
- to help in all aspects of their lives, in particular education, health, training, employment, finances, independence and recreation.
- to encourage people to make positive contributions to their local community.

The principal source of income for the charity is grants and donations.

During the year the above aims have been met by delivering the following services:

- 1to1 mentoring in schools
- Life Skills Programmes both formally and informally
- Family Support through 1to1 and group parenting training and targeted workshops
- Family Focus support workshops for parents and young people together
- After school diversionary programmes offering positive and alternative activities including football projects and junior youth clubs
- Targeted holiday activities for young people and families including paintballing, days out, cinema trips, mountain biking and Go Ape
- 16+ project supporting young people including teenage parents who have failed to make the transition from school into further education, training or employment
- Food Bank and Help Fund to provide support for many experiencing financial challenges
- Community building initiatives including fun days and beach trips
- Residential experiences
- Weekly detached sessions on local parks and areas where young people are known to 'hang out'.

**Financial Review**

The total income for the year was £150,387 and total expenditure on charitable activities amounted to £169,434. At the year end the balance on reserves was £25,791 on unrestricted reserves and £6,450 on restricted reserves.

**Reserves Policy**

The trustees have examined the charity's requirements for reserves taking account of the main risks to the organisation. It has established a policy whereby the unrestricted funds not committed or invested in tangible fixed assets and held in reserve by the charity should be sufficient to cover 3 months salaries. This is £30,400 and is held in a separate account. The reserves are to ensure that should the charity not receive sufficient funding to continue work the staff notice period can be covered. There is a designated sum of £6,450 set aside for restricted projects.

The current reserves are slightly below the figure required and the Trustees will look to bring it up to the correct level as soon as possible.

**Structure, Governance and Management****Governing Document**

Nomad Detached Youth and Community Project is a company limited by guarantee governed by its Memorandum and Articles of Association dated 8th June 2005. It is registered as a charity with the Charity Commission. Members of the charitable company guarantee to contribute amounts not exceeding £10 to the assets of the charitable company in the event of winding up.

**Appointment of Trustees**

The trustees keep the composition of the board under review and will seek to appoint additional members with appropriate skills and expertise should the need arise. Interested parties are given details of the background of the charitable company in order to make them aware of current activities. To be appointed as a Trustee a person must be recommended by existing Trustees, be at least 18 years old and subscribe to the charity's aims and ethos statement.

**REPORT OF THE TRUSTEES**  
**for the year ended 31st March 2019** (Continued)

This report has been prepared in accordance with the special provisions relating to companies subject to the Small Companies Regime within part 15 of the Companies Act 2006.

This Report was approved by the Board on 31<sup>st</sup> October 2019

Signed on its behalf by: M Sayers – Trustee/Director

Henley on Thames

**INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES**

I report to the trustees on my examination of the accounts of Nomad Detached Youth and Community Project for the year ended 31st March 2019.

**Responsibilities and Basis of Report**

As the charity's trustees (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 charitable company 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 confirm that no matters have come to my attention in connection with the examination giving me cause to believe:

1. accounting records were not kept in respect of the charitable company as required by section 386 of the 2006 Act; or
2. the accounts do not accord with those records; or
3. the accounts do not comply with the accounting requirements of 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
4. the accounts have not been prepared in accordance with methods and principles of the Statement of Recommended Practice for accounting and reporting by charities applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (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.

M D A Gyde FCA DChA  
A J Carter & Co  
Chartered Accountants

22b High Street  
Witney  
Oxon  
OX28 6RB

6<sup>th</sup> November 2019

**STATEMENT OF FINANCIAL ACTIVITIES**  
*(including an income and expenditure account)*  
**for the year ended 31st March 2019**

	Note	Unrestricted Funds	Restricted Funds	Total Funds 2019	Total Funds 2018
		£	£	£	£
<b>Income from:</b>					
Donations	3	56,858	71,109	127,967	112,440
Charitable activities	4	9,261	-	9,261	10,473
Other trading activities	5	12,904	-	12,904	2,044
Investments	6	255	-	255	157
<b>Total incoming resources</b>		<u>79,278</u>	<u>71,109</u>	<u>150,387</u>	<u>125,114</u>
<b>Expenditure on:</b>					
Raising funds		6,419	-	6,419	865
Charitable activities	7	93,518	69,497	163,015	143,988
<b>Total expenditure</b>		<u>99,937</u>	<u>69,497</u>	<u>169,434</u>	<u>144,853</u>
<b>Net income/(expenditure) and net movement in funds for the year</b>		(20,659)	1,612	(19,047)	(19,739)
<b>Transfer between funds</b>		<u>2,616</u>	<u>(2,616)</u>	<u>-</u>	<u>-</u>
<b>Net movement in funds</b>		(18,043)	(1,004)	(19,047)	(19,739)
<b>Reconciliation of funds</b>					
Total funds brought forward		<u>43,834</u>	<u>7,454</u>	<u>51,288</u>	<u>71,027</u>
<b>Total funds carried forward</b>		<u>£25,791</u>	<u>£6,450</u>	<u>£32,241</u>	<u>£51,288</u>

The statement of financial activities includes all gains and losses recognised in the year.

All income and expenditure derives from continuing activities.

The notes on pages 7 to 12 form part of these financial statements

**NOMAD DETACHED YOUTH AND COMMUNITY PROJECT**

6.

**BALANCE SHEET  
as at 31st March 2019**

	Note	<b>2019</b> £	<b>2018</b> £
<b>Fixed assets</b>			
Tangible assets	13	<u>1,672</u>	<u>1,935</u>
<b>Total fixed assets</b>		<u>1,672</u>	<u>1,935</u>
<b>Current assets</b>			
Debtors	14	650	3,278
Investments	15	51,127	69,803
Cash at bank and in hand		<u>7,941</u>	<u>5,433</u>
<b>Total current assets</b>		59,718	78,514
<b>Liabilities</b>			
Creditors falling due within one year	16	<u>29,149</u>	<u>29,161</u>
<b>Net current assets</b>		<u>30,569</u>	<u>49,353</u>
<b>Total assets less current liabilities</b>		32,241	51,288
<b>Total net assets</b>	17	<u><u>£32,241</u></u>	<u><u>£51,288</u></u>
<b>The funds of the Charity</b>			
Restricted income funds	18	<u>6,450</u>	<u>7,454</u>
Unrestricted income funds	18	<u>25,791</u>	<u>43,834</u>
Total unrestricted funds		<u>25,791</u>	<u>43,834</u>
<b>Total charity funds</b>		<u><u>£32,241</u></u>	<u><u>£51,288</u></u>

For the year ended 31st March 2019 the company was entitled to exemption from audit under section 477 of the Companies Act 2006 relating to small companies.

**Directors Responsibilities**

The members have not required the company to obtain an audit of its accounts for the year in question in accordance with section 476; and

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

These accounts have been prepared in accordance with the special provisions relating to companies subject to the Small Companies Regime within part 15 of the Companies Act 2006 .

These accounts were approved by the board of directors and authorised for issue on: 31<sup>st</sup> October 2019 and are signed on their behalf by:

M Sayers – Trustee/Director

The notes on pages 7 to 12 form part of these financial statements



**NOTES TO THE ACCOUNTS**  
**for the year ended 31st March 2019**

**1. Accounting Policies**

The principal accounting policies adopted, judgments and key sources of estimation uncertainty in the preparation of the financial statements are as follows:

**a) 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 Reporting Financial Standard applicable in the UK and the Republic of Ireland (FRS 102) (effective 1st 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.

Assets and liabilities are initially recognised at historical cost or transaction value unless otherwise stated in the relevant accounting policy notes.

Nomad Detached Youth and Community Project meets the definition of a public benefit entity under FRS 102.

The trustees consider that there are no material uncertainties about the charity's ability to continue as a going concern.

**b) Income Recognition Policies**

Items of income are recognised and included in the accounts when all of the following criteria are met:

- The charity has entitlement to the funds;
- any performance conditions attached to the items of income have been met or are fully within the control of the charity;
- there is sufficient certainty that receipt of the income is considered probable; and
- the amount can be measured reliably.

Income received in advance of a specific performance or provision of other specified service is deferred until the criteria for income recognition are met.

**c) Donated Services and Facilities**

In accordance with the Charities SORP (FRS 102) the general time of volunteers is not recognised in the accounts.

**d) Interest Receivable**

Interest on funds held on deposit is included when receivable and the amount can be measured reliably by the Charity; this is normally upon notification of the interest paid or payable by the bank.

**NOTES TO THE ACCOUNTS**  
**for the year ended 31st March 2019** (continued)

**f) Expenditure and Irrecoverable VAT**

Expenditure is recognised once there is a legal or constructive obligation to make a payment to a third party, it is probable that settlement will be required and the amount of the obligation can be measured reliably. Expenditure is classified under the following activity headings:

- Expenditure on Charitable activities includes the cost of support of the community in Henley on Thames and the surrounding area as described in the Trustees' Report.

Irrecoverable VAT is charged as a cost against the activity for which the expenditure was incurred.

**g) Tangible Fixed Assets**

Individual fixed assets are capitalised at cost and are depreciated over their estimated useful economic lives on the straight line basis as follows:

Asset Category	Annual Rate
Motor Vehicle	25% per annum
Office equipment	33 1/3% per annum

**h) Debtors**

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

**i) Cash at Bank and in Hand**

Cash at bank and cash in hand includes cash and short-term highly liquid investments with a short maturity of three months or less from the date of acquisition or opening of the deposit or similar account.

**j) Creditors and Provisions**

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.

**k) Pensions**

The Charity operates a defined contribution scheme, the assets of which are held outside the Charity. The contributions by the Charity in the year are detailed in note 9.

**2. Legal Status of the Charity**

The charity is a company limited by guarantee and has no share capital. The liability of each member in the event of winding up is limited to £10.

**NOTES TO THE ACCOUNTS**  
**for the year ended 31st March 2019** (continued)

**3. Income from donations**

	2019	2018
	£	£
Gifts, donations and grants	<u>127,967</u>	<u>112,440</u>
	<u>£127,967</u>	<u>£112,440</u>

Of the £127,967 received in 2019 (2018: £112,440) £71,109 was restricted funds (2018: £41,397) and £56,858 (2018: £71,043) unrestricted funds.

Included in the above is £37,000 (2018-£46,000) of grant income from central and local government in support of project works.

The charity benefits greatly from the involvement and enthusiastic support of its many volunteers, details of which are given in our annual report. In accordance FRS102 and the Charities SORP (FRS 102), the economic contribution of volunteers is not recognised in the accounts.

**4. Income from charitable activities**

	2019	2018
	£	£
Income from trips	-	1,505
Fees received - advice work	<u>9,261</u>	<u>8,968</u>
	<u>£9,261</u>	<u>£10,473</u>

Of the £9,261 received in 2019 (2018: £10,473) £- was restricted funds (2018: £6,627) and £9,261 (2018: £3,846) unrestricted funds.

**5. Income earned from other trading activity**

	2019	2018
	£	£
Fund raising activities	<u>12,904</u>	<u>2,044</u>
	<u>£12,904</u>	<u>£2,044</u>

Of the £12,904 received in 2019 (2018: £2,044) £- was restricted funds (2018: £393) and £12,904 (2018: £1,651) unrestricted funds.

**6. Investment income**

All of the Charity investment income arises from money held in deposit accounts at Barclays and Lloyds bank.

**NOTES TO THE ACCOUNTS**  
**for the year ended 31st March 2019** (continued)

**7. Analysis of expenditure on charitable activities**

	Community projects £	2019 Total £	2018 Total £
Project support costs	118,382	118,382	97,476
Office and administration expenses	23,550	23,550	21,795
Project costs	18,997	18,997	23,205
Accountancy	1,308	1,308	1,188
Depreciation	778	778	324
<b>Total</b>	<b>£163,015</b>	<b>£163,015</b>	<b>£143,988</b>

Of the £163,015 expenditure in 2019 (2018: £143,988) £93,518 was charged to unrestricted funds (2018: £81,700) and £69,497 to restricted funds (2018: £62,288).

**8. Net income/(expenditure) for the year**

	2019 £	2018 £
<i>This is stated after charging:</i>		
Depreciation	778	324
Independent examination and accountancy services	1,308	1,188

**9. Analysis of staff costs and trustee remuneration and expenses**

	2019 £	2018 £
Salaries and wages	108,867	88,246
Social security costs	5,270	5,642
Employer contribution to defined contribution pension scheme	4,244	3,588
	<b>£118,381</b>	<b>£97,476</b>

No employees had emoluments in excess of £60,000 (2018: Nil). Pension costs are allocated to activities in proportion to the related staffing costs incurred and are wholly charged to unrestricted funds.

The charity trustees were not paid or received any other benefits from employment with the charity in the year (2018: £Nil) neither were they reimbursed expenses during the year (2018: £Nil). No charity trustee received payment for professional or other services supplied to the charity (2018: £Nil).

The Trust considers its key management personnel comprise the trustees and T Prior. The total employment benefits of the key management personnel in the year was £42,261.

**10. Staff numbers**

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

	2019 Number	2018 Number
Charitable work	<u>5</u>	<u>4</u>

**NOTES TO THE ACCOUNTS**  
**for the year ended 31st March 2019** (continued)

**11. Related party transactions**

During the year Mrs D Cole wife of R S Cole a trustee was paid £379 (2018: £333) in respect of payroll work.

**12. Corporation tax**

The charity is exempt from tax on income and gains falling within section 505 of the Taxes Act 1988 or section 252 of the Taxation of Chargeable Gains Act 1992 to the extent that these are applied to its charitable objects.

**13. Tangible fixed assets**

	Motor vehicles £	Office equipment £	Total £
Cost:			
As at 1.4.2018	17,500	6,982	24,482
Additions	-	515	515
As at 31.3.2019	<u>17,500</u>	<u>7,497</u>	<u>24,997</u>
Depreciation:			
As at 1.4.2018	17,500	5,047	22,547
Charge for year	-	778	778
As at 31.3.2019	<u>17,500</u>	<u>5,825</u>	<u>23,325</u>
Net book value:			
As at 31.3.2019	<u>£-</u>	<u>£1,672</u>	<u>£1,672</u>
As at 31.3.2018	<u>£-</u>	<u>£1,935</u>	<u>£1,935</u>

**14. Debtors**

	2019 £	2018 £
Other debtors	<u>650</u>	<u>3,278</u>
	<u>£650</u>	<u>£3,278</u>

**15. Current asset investments**

	2019 £	2018 £
Cash on deposit	<u>51,127</u>	<u>69,803</u>
	<u>£51,127</u>	<u>£69,803</u>

**NOTES TO THE ACCOUNTS**  
for the year ended 31st March 2019 (continued)

**16. Creditors: amounts falling due within one year**

	2019	2018
	£	£
Accruals	1,961	1,703
Grant income received in advance	25,000	25,000
Taxation and social security costs	2,188	2,458
	<u>£29,149</u>	<u>£29,161</u>

**17. Analysis of net assets between funds**

	General Funds £	Restricted Funds £	Total £
Tangible fixed assets	1,672	-	1,672
Cash at bank and in hand	7,941	-	7,941
Other net current assets/(liabilities)	16,178	6,450	22,628
<b>Total</b>	<u>£25,791</u>	<u>£6,450</u>	<u>£32,241</u>

**18. Analysis of charitable funds****Analysis of movements in restricted funds**

	Balance 1.4.2018 £	Incoming resources £	Resources expended £	Transfers £	Funds 31.3.2019 £
Food bank	679	1,915	(659)	-	1,935
Family fun day	-	100	-	-	100
Family support	651	1,385	(630)	-	1,406
Football	101	-	(62)	-	39
Community activities	-				-
Youth after school	2,757	-	(61)	-	2,696
Youth residentials	144	7,125	(8,200)	-	(931)
Youth Mosawi Foundation	(400)	7,000	(6,006)	-	594
Community activity beach trip	150	100	(500)	-	(250)
Help fund	756	2,543	(2,721)	-	578
Other	-	441	(158)	-	283
Sensory room	2,616	-	-	(2,616)	-
Salary costs	-	50,500	(50,500)	-	-
	<u>£7,454</u>	<u>£71,109</u>	<u>£(69,497)</u>	<u>£(2,616)</u>	<u>£6,450</u>

**Name of restricted fund****Description, nature and purposes of the fund**

Salary costs

Restricted income received to contribute towards salary costs

Other restricted funds

Various community projects undertaken by the charity

Transfers have been made from the restricted reserves in the year in respect of projects no longer in operation.

The deficits on the Community activity beach trip and Youth residentials will be adjusted in the coming year.

**NOTES TO THE ACCOUNTS**  
**for the year ended 31st March 2019** (continued)

**Analysis of charitable funds** (continued)

**Analysis of movements in unrestricted funds**

	Balance 1.4.2018	Incoming resources	Resources expended	Transfers	Funds 31.3.2019
	£	£	£	£	£
General fund	43,834	79,278	(99,937)	2,616	25,791
<b>Total</b>	<b>£43,834</b>	<b>£79,278</b>	<b>£(99,937)</b>	<b>£2,616</b>	<b>£25,791</b>

<b>Name of unrestricted fund</b>	<b>Description, nature and purposes of the fund</b>
General fund	The 'free reserves' after allowing for all designated funds.