

Charity registration number: 522334

Nottingham Roman Catholic Diocesan Youth Service

known as

The Briars

Annual Report and Financial Statements

for the Year Ended 31 July 2021

Nottingham Roman Catholic Diocesan Youth Service

known as The Briars

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Reference and Administrative Details

Trustees	Rt Rev Patrick McKinney, Bishop of Nottingham Malcolm Moore Pauline Lynch Yvonne May Rev Joseph Wheat Matt Ralfe Peter Giorgio Pauline Payne Clare Alderson David Lawes
Senior Management Team	Tom Baptist, Director Michaela Jones, Programme Director Joseph Farmer, Operational Director Jill O'Hagan, Finance Manager
Charity Registration Number	522334
Principal Office	The Briars Residential Centre Briars lane Crich Matlock Derbyshire DE4 5BW
Independent Examiner	John O'Brien, employee of Community Accounting Plus Unit 1 and 2 North West 41 Talbot Street Nottingham NG1 5GL

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Reference and Administrative Details

Bankers

HSBC
Church Street
Ripley
Derbyshire
DE5 3BY

Hodge Bank
One Central Square
Cardiff
CF10 1FS

Hampshire Trust Bank
55 Bishopsgate
London
EC2N 3AS

Nationwide
Kings Park Road
Moulton Park
Northampton
NN3 6NW

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Trustees' Report

The trustees present the annual report together with the financial statements of the charity for the year ended 31 July 2021.

Trustees and officers

The trustees and officers serving during the year and since the year end were as follows:

Trustees:	Rt Rev Patrick McKinney, Bishop of Nottingham, Bishop of Nottingham
	Malcolm Moore
	Pauline Lynch
	Yvonne May
	Rev Joseph Wheat
	Matt Ralfe
	Peter Giorgio
	Pauline Payne
	Clare Alderson (appointed 22 February 2021)
	David Lawes (appointed 31 August 2020)

Structure, governance and management

Nature of governing document

The charity is governed by the original Trust Deed of 2nd April 1969 and supplementary deed of 6th June 1995. The structure of the charity is detailed in the Constitution and composition of the NDCYS; Board of Trustees, Management Committee and sub-committees' of 9th May 2008 which outlines the responsibilities of the Trustees and Management Committee.

Recruitment and appointment of trustees

All trustees give their time voluntarily and receive no benefits from the charity. Trustees are recruited by invitation from the Bishop, The Chair and the Trustees. They aim to reflect the diversity of the Charity and contain a broad skill mix with, Primary Schools, Secondary Schools, Parishes, Youth Work, Finance and Clergy all represented.

Organisational structure

The day to day running of the charity is by the Director with the assistance of the Finance Manager, Operational Director, and the Programme Director. Spending of £5,000 or more must go to the Finance Trustees for approval. The Charity Trustees have three Sub committees: Finance Committee; Youth Ministry and Outreach Committee; Pay and Remuneration Committee. Performance criteria are set and reviewed for the Director by the Trustees and by the Director for the other management team.

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Trustees' Report

Major risks and management of those risks

Covid 19

The continuation of the global pandemic and its impact on income streams.

A review of the major risks to which the charity is exposed will be completed this year in line with the current policy.

The Charity is continuing to be impacted by the global pandemic. It has gratefully received the government support available to it as well as a number of smaller donations. The Charity is using some of these finances to improve its current facilities as well as generate new income streams. The Charity is pleased it has been able to react to the pandemic by increasing its digital provision so that it is able to continue to support young people in these particularly challenging times.

Objectives and activities

Objects and aims

The principal objects of the charity are helping and educating young people through their leisure time activities so as to develop their physical, mental, moral and spiritual activities and capacities, that they may grow to full maturity as persons and members of society and that their conditions of life may be improved.

Public benefit

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

Objectives, strategies and activities

During the period, the charity has

- Provided Outreach work with young people around the Nottingham Diocese. This was in person when restrictions allowed and online when that was more appropriate. Unfortunately the pandemic curtailed the work at The Briars Residential Centre;
- Provided advice, resourcing and training for chaplaincy teams, adults youth workers and young leaders throughout the Diocese of Nottingham;
- Faith in Action Award
- Provided advice and guidance to volunteer and employed youth workers within the
- Worked with young people in their homes through digital media;
- Worked with CAFOD promoting the work of social justice;
- Increased online presence and output to further support the work of the charity, through the Charity's website, Youtube channel, Twitter and Instagram accounts;
- Increased the charity's Youtube subscribers to just over 2300;
- Provided online resources for youth workers, chaplains and teachers around the UK.

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Trustees' Report

The principal activities which achieve the objectives:

The provision of outreach youth ministry, that supports young people in the parishes and schools of the Diocese of Nottingham. The parish outreach was online and with the schools it was at the school site in a COVID secure way;
The provision of online outreach and youth ministry, that supports young people wherever they are this includes a significant amount of digital contact;
Advice, resourcing and training for youth ministry in the Diocese of Nottingham is provided according to need and demand.

In a normal year the provision of residential and day retreat experiences for young people at the Briars Catholic Youth Retreat Centre however due to the Pandemic this was not possible;

These activities benefit the public by providing opportunities for young people to develop spiritually, morally, socially, mentally and physically by the provision of educational in person outreach work, as well as digital discussion forums, prayer times and reflections. These young people are from communities throughout the East Midlands and increasingly further afield. They are aged between 9 - 25 years and come from a variety of socio-economic backgrounds, from Catholic institutions and schools, other Christian schools and groups and organisations with no religious affiliation.

The principal activities are overseen by a team of employed, qualified youth work practitioners and a team of trained full-time volunteer youth workers. These volunteers live and work in the community based at The Briars Catholic Youth Retreat Centre for a year. Some also remain for a second year. The training and care provided for these volunteers is a major task of the charity.

Care is taken to ensure that whilst the charity's activities were of a Catholic nature and our youth work is faith based, these activities are accessible to all young people who wish to access them. During 2020 the emphasis changed to be educational. The service also provides advice, training and resources for chaplaincy teams throughout the East Midlands, helping them develop their work and serve young people better. This includes providing placements for work experience students and undergraduate students studying youth and community work.

The charity works with various other organisations and contributes to their work. These include other Catholic organisations such as Nottingham Diocesan Education Service, Nottingham Diocese Safeguarding of Children and Vulnerable Adults Commission, CAFOD, CYMFed, Nottingham Diocese and Portsmouth Diocese.

Financial review

The financial position of the charity at the end of the 2020/21 year is stable yet tight with considerable developments and refurbishments under way. Unfortunately with no residential and day stays due to the pandemic, income has been strongly curtailed. Some reserves have been used to develop the site of the charity to return in 2021/22 in a stronger position.

Policy on reserves

The charity aims to maintain unrestricted funds at a level which equates to in excess of 6 months unrestricted expenditure. This provides sufficient funds to cover management, administration and support cost.

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Statement of Trustees' Responsibilities

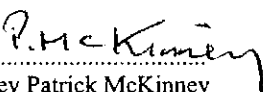
The trustees are responsible for preparing the trustees' report and the financial statements in accordance with the United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice) and applicable law and regulations.

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

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

The trustees are responsible for keeping proper accounting records that disclose with reasonable accuracy at any time the financial position of the charity and enable them to ensure that the financial statements comply with the Charities Act 2011, the applicable Charities (Accounts and Reports) Regulations, and the provisions of the constitution. The trustees are also responsible for safeguarding the assets of the charity and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

Approved by the trustees of the charity on ~~16/3/22~~ and signed on its behalf by:


.....
Rt Rev Patrick McKinney
Trustee

Nottingham Roman Catholic Diocesan Youth Service

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Independent Examiner's Report to the trustees of Nottingham Roman Catholic Diocesan Youth Service

Independent examiner's report to the trustees of Nottingham Roman Catholic Diocesan Youth Service

I report to the trustees on my examination of the accounts of Nottingham Roman Catholic Diocesan Youth Service (the Charity) for the year ended 31 July 2021.

Responsibilities and basis of report

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

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

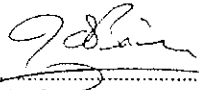
Independent examiner's statement

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

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

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

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



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

Unit 1 and 2
North West
41 Talbot Street
Nottingham
NG1 5GL

Date: 06/04/2022.....

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Statement of Financial Activities for the Year Ended 31 July 2021

	Note	Unrestricted £	Restricted £	Total 2021 £	Total 2020 £
Income and Endowments from:					
Donations and legacies	2	302,844	-	302,844	137,048
Charitable activities	3	62,713	45,700	108,413	316,800
Investment income	5	1,046	-	1,046	1,592
Other income	6	104,093	-	104,093	18,201
Total Income		<u>470,696</u>	<u>45,700</u>	<u>516,396</u>	<u>473,641</u>
Expenditure on:					
Charitable activities	7	(414,308)	(41,500)	(455,808)	(541,594)
Other expenditure	8	(7,643)	-	(7,643)	(12,462)
Total Expenditure		<u>(421,951)</u>	<u>(41,500)</u>	<u>(463,451)</u>	<u>(554,056)</u>
Net income/(expenditure)		48,745	4,200	52,945	(80,415)
Gross transfers between funds		<u>15,746</u>	<u>(15,746)</u>	-	-
Net movement in funds		64,491	(11,546)	52,945	(80,415)
Reconciliation of funds					
Total funds brought forward		<u>1,877,168</u>	<u>13,418</u>	<u>1,890,586</u>	<u>1,971,001</u>
Total funds carried forward	17	<u>1,941,659</u>	<u>1,872</u>	<u>1,943,531</u>	<u>1,890,586</u>

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

The funds breakdown for the period is shown in note 17.

The notes on pages 12 to 24 form an integral part of these financial statements.

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Statement of Financial Activities for the Year Ended 31 July 2021

These are the figures for the previous accounting period and are included for comparative purposes

	Note	Unrestricted £	Restricted £	Total 2020 £
Income and Endowments from:				
Donations and legacies	2	126,552	10,496	137,048
Charitable activities	3	316,800	-	316,800
Investment income	5	1,592	-	1,592
Other income	6	18,201	-	18,201
Total Income		<u>463,145</u>	<u>10,496</u>	<u>473,641</u>
Expenditure on:				
Charitable activities	7	(541,594)	-	(541,594)
Other expenditure	8	(12,462)	-	(12,462)
Total Expenditure		<u>(554,056)</u>	<u>-</u>	<u>(554,056)</u>
Net movement in funds		(90,911)	10,496	(80,415)
Reconciliation of funds				
Total funds brought forward		<u>1,968,079</u>	<u>2,922</u>	<u>1,971,001</u>
Total funds carried forward	17	<u>1,877,168</u>	<u>13,418</u>	<u>1,890,586</u>

The notes on pages 12 to 24 form an integral part of these financial statements.


Nottingham Roman Catholic Diocesan Youth Service

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**(Registration number: 522334)
Balance Sheet as at 31 July 2021**

	Note	2021 £	2020 £
Fixed assets			
Tangible assets	11	1,731,831	1,621,769
Current assets			
Debtors	12	83,230	45,095
Cash at bank and in hand	13	<u>835,882</u>	<u>324,290</u>
		919,112	369,385
Creditors: Amounts falling due within one year	14	<u>(77,209)</u>	<u>(50,568)</u>
Net current assets		<u>841,903</u>	<u>318,817</u>
Total assets less current liabilities		2,573,734	1,940,586
Creditors: Amounts falling due after more than one year	15	<u>(630,203)</u>	<u>(50,000)</u>
Net assets		<u>1,943,531</u>	<u>1,890,586</u>
Funds of the charity:			
Restricted income funds			
Restricted funds	17	1,872	13,418
Unrestricted income funds			
Unrestricted funds		<u>1,941,659</u>	<u>1,877,168</u>
Total funds	17	<u>1,943,531</u>	<u>1,890,586</u>

The financial statements on pages 8 to 24 were approved by the trustees, and authorised for issue on 11/3/2022 and signed on their behalf by:

.....

 Malcolm Moore
 Trustee

Nottingham Roman Catholic Diocesan Youth Service

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Cash Flow Statement for the Year Ended 31 July 2021

	Note	2021 £	2020 £
Cash flows from operating activities			
Net cash income/(expenditure)		52,945	(80,415)
Adjustments to cash flows from non-cash items			
Depreciation	8	46,252	42,482
Investment income	5	<u>(1,046)</u>	<u>(1,592)</u>
		98,151	(39,525)
Working capital adjustments			
(Increase)/decrease in debtors	12	(38,135)	13,355
Increase/(decrease) in creditors	14	9,078	(10,201)
Decrease in deferred income	15	<u>(2,234)</u>	<u>(41,725)</u>
Net cash flows from operating activities		<u>66,860</u>	<u>(78,096)</u>
Cash flows from investing activities			
Interest receivable and similar income	5	1,046	1,592
Purchase of tangible fixed assets	11	<u>(156,314)</u>	<u>(4,115)</u>
Net cash flows from investing activities		(155,268)	(2,523)
Cash flows from financing activities			
Repayment of loans and borrowings	14	<u>600,000</u>	<u>50,000</u>
Net increase/(decrease) in cash and cash equivalents		511,592	(30,619)
Cash and cash equivalents at 1 August		<u>324,290</u>	<u>354,909</u>
Cash and cash equivalents at 31 July		<u>835,882</u>	<u>324,290</u>
Reconciliation of net cash flow to movement in net funds			
Increase/(decrease) in cash		511,592	(30,619)
Net funds at 1 August 2020		<u>324,290</u>	<u>354,909</u>
Net funds at 31 July 2021		<u>835,882</u>	<u>324,290</u>

All of the cash flows are derived from continuing operations during the above two periods.

The notes on pages 12 to 24 form an integral part of these financial statements.

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Notes to the Financial Statements for the Year Ended 31 July 2021

1 Accounting policies

Statement of compliance

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

Basis of preparation

Nottingham Roman Catholic Diocesan Youth Service meets the definition of a public benefit entity under FRS 102. Assets and liabilities are initially recognised at historical cost or transaction value unless otherwise stated in the relevant accounting policy notes.

Going concern

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

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

Income and endowments

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

Donations and legacies

Donations and legacies are recognised on a receivable basis when receipt is probable and the amount can be reliably measured.

Grants receivable

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

Deferred income

Deferred income represents amounts received for future periods and is released to incoming resources in the period for which, it has been received. Such income is only deferred when:

- The donor specifies that the grant or donation must only be used in future accounting periods; or
- The donor has imposed conditions which must be met before the charity has unconditional entitlement.

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Notes to the Financial Statements for the Year Ended 31 July 2021

Expenditure

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

Charitable activities

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

Government grants

Government grants are recognised based on the accrual model and are measured at the fair value of the asset received or receivable. Grants are classified as relating either to revenue or to assets. Grants relating to revenue are recognised in income over the period in which the related costs are recognised. Grants relating to assets are recognised over the expected useful life of the asset. Where part of a grant relating to an asset is deferred, it is recognised as deferred income.

Taxation

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

Tangible fixed assets

Individual fixed assets costing £500.00 or more are initially recorded at cost, less any subsequent accumulated depreciation and subsequent accumulated impairment losses.

Depreciation and amortisation

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

Asset class	Depreciation method and rate
Land & buildings	2% straight line
Furniture & equipment	10% reducing balance
Motor vehicles	25% reducing balance
Computer equipment	33% reducing balance

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Notes to the Financial Statements for the Year Ended 31 July 2021

Trade debtors

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

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

Cash and cash equivalents

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

Trade creditors

Trade creditors are obligations to pay for goods or services that have been acquired in the ordinary course of business from suppliers. Accounts payable are classified as current liabilities if the charity does not have an unconditional right, at the end of the reporting period, to defer settlement of the creditor for at least twelve months after the reporting date. If there is an unconditional right to defer settlement for at least twelve months after the reporting date, they are presented as non-current liabilities.

Trade creditors are recognised initially at the transaction price and subsequently measured at amortised cost using the effective interest method.

Fund structure

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

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

Pensions and other post retirement obligations

The charity operates a defined contribution pension scheme for employees. The assets of the scheme are held separately from those of the charity. Pension costs charges in the Statement of Financial Activities represent the contributions payable by the charity during the year.

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Notes to the Financial Statements for the Year Ended 31 July 2021

2 Income from donations and legacies

	Unrestricted funds General £	Total 2021 £	Total 2020 £
Donations and legacies;			
Donations from individuals	11,895	11,895	-
Grants, including capital grants;			
Government grants	102,488	102,488	88,846
Grants from other charities	188,461	188,461	48,202
	<u>302,844</u>	<u>302,844</u>	<u>137,048</u>

3 Income from charitable activities

	Unrestricted funds General £	Restricted funds £	Total 2021 £	Total 2020 £
Fee income	62,505	-	62,505	301,102
Cafod	208	-	208	130
Bar income	-	-	-	5,289
Tuckshop	-	-	-	10,279
Grants & donations	-	45,700	45,700	-
	<u>62,713</u>	<u>45,700</u>	<u>108,413</u>	<u>316,800</u>

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Notes to the Financial Statements for the Year Ended 31 July 2021

4 Grants and donations

	Unrestricted funds £	Restricted funds £	Total funds £
Nottingham Roman Catholic Diocesan Trustees	176,500	8,500	185,000
HMRC (JRS)	75,988	-	75,988
Porticus	-	33,000	33,000
Amber Valley Council	26,500	-	26,500
Friends of the Briars	5,500	-	5,500
The Catenians	500	1,000	1,500
St Alban's Church	-	3,000	3,000
In memoriam	10,000	-	10,000
Schools and Colleges	5,961	-	5,961
Sundry donations	1,895	200	2,095
	<u>302,844</u>	<u>45,700</u>	<u>348,544</u>

5 Investment income

	Unrestricted funds General £	Total 2021 £	Total 2020 £
Interest receivable and similar income;			
Interest receivable on bank deposits	1,046	1,046	1,592
	<u>1,046</u>	<u>1,046</u>	<u>1,592</u>

6 Other income

	Unrestricted General £	Total 2021 £	Total 2020 £
Rental income	26,252	26,252	18,171
Other income	77,841	77,841	30
	<u>104,093</u>	<u>104,093</u>	<u>18,201</u>

Other income includes an insurance claim for loss of income during the Covid pandemic of £74,369.

Nottingham Roman Catholic Diocesan Youth Service

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Notes to the Financial Statements for the Year Ended 31 July 2021

7 Expenditure on charitable activities

	Unrestricted funds General £	Restricted funds £	Total 2021 £	Total 2020 £
Bank & accountancy fees	2,240	-	2,240	2,302
Bar expenses	295	-	295	1,907
CAFOD	338	-	338	-
Chaplain & diocesan costs	5,821	-	5,821	2,843
Covid expenses	1,560	-	1,560	4,115
Depreciation expense	46,252	-	46,252	42,482
Development and building costs	34	-	34	-
Food	12,120	-	12,120	38,106
Housekeeping	5,538	-	5,538	10,068
Fundraising costs	-	-	-	90
Lease agreements	1,387	-	1,387	2,670
Legal, HR & professional fees	4,739	-	4,739	8,905
Office expenses	11,760	-	11,760	17,204
Repairs and maintenance	14,673	-	14,673	25,616
Service provision	11,817	-	11,817	9,463
Sundry	800	-	800	1,026
Training	1,799	-	1,799	4,386
Tuck shop expenses	-	-	-	6,978
Utilities & insurance	30,308	-	30,308	30,737
Vehicle expense	6,644	-	6,644	3,687
Wages allowances	272,165	41,500	313,665	329,009
VAT recovered	(16,198)	-	(16,198)	-
Recruitment	216	-	216	-
	<u>414,308</u>	<u>41,500</u>	<u>455,808</u>	<u>541,594</u>

Nottingham Roman Catholic Diocesan Youth Service

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Notes to the Financial Statements for the Year Ended 31 July 2021

8 Other expenditure

	Unrestricted		
	General	Total	Total
	£	2021	2020
		£	£
Open Day expense	-	-	20
Bungalow expenditure	7,643	7,643	12,442
	<u>7,643</u>	<u>7,643</u>	<u>12,462</u>

9 Net incoming/outgoing resources

Net incoming/(outgoing) resources for the year include:

	2021	2020
	£	£
Depreciation of fixed assets	<u>46,252</u>	<u>42,482</u>

10 Staff costs

The aggregate payroll costs were as follows:

	2021	2020
	£	£
Staff costs during the year were:		
Wages and salaries	286,973	303,178
Social security costs	14,892	14,870
Pension costs	<u>11,800</u>	<u>10,961</u>
	<u>313,665</u>	<u>329,009</u>

Nottingham Roman Catholic Diocesan Youth Service

known as The Briars

Notes to the Financial Statements for the Year Ended 31 July 2021

The monthly average number of persons (including senior management team) employed by the charity during the year was as follows:

	2021	2020
	No	No
Number of employees	<u>19</u>	<u>18</u>

12 (2020 - 12) of the above employees participated in the Defined Contribution Pension Schemes.

Contributions to the employee pension schemes for the year totalled £11,800 (2020 - £10,960).

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

The total employee benefits of the key management personnel of the charity were £139,819 (2020 - £123,957).

11 Tangible fixed assets

	Land and buildings £	Furniture and equipment £	Motor vehicles £	Computer equipment £	Total £
Cost					
At 1 August 2020	2,195,910	275,662	4,495	8,485	2,484,552
Additions	<u>150,897</u>	<u>-</u>	<u>3,240</u>	<u>2,177</u>	<u>156,314</u>
At 31 July 2021	<u>2,346,807</u>	<u>275,662</u>	<u>7,735</u>	<u>10,662</u>	<u>2,640,866</u>
Depreciation					
At 1 August 2020	656,261	197,212	2,807	6,503	862,783
Charge for the year	<u>35,788</u>	<u>7,845</u>	<u>1,232</u>	<u>1,387</u>	<u>46,252</u>
At 31 July 2021	<u>692,049</u>	<u>205,057</u>	<u>4,039</u>	<u>7,890</u>	<u>909,035</u>
Net book value					
At 31 July 2021	<u>1,654,758</u>	<u>70,605</u>	<u>3,696</u>	<u>2,772</u>	<u>1,731,831</u>
At 31 July 2020	<u>1,539,649</u>	<u>78,450</u>	<u>1,688</u>	<u>1,982</u>	<u>1,621,769</u>

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Notes to the Financial Statements for the Year Ended 31 July 2021

12 Debtors

	2021	2020
	£	£
Trade debtors	41,053	27,510
Prepayments	1,947	3,151
Other debtors	40,230	14,434
	<u>83,230</u>	<u>45,095</u>

13 Cash and cash equivalents

	2021	2020
	£	£
Cash on hand	1,088	878
Cash at bank	834,794	323,412
	<u>835,882</u>	<u>324,290</u>

14 Creditors: amounts falling due within one year

	2021	2020
	£	£
Trade creditors	8,149	2,034
Other loans	19,797	-
Other taxation and social security	5,980	4,541
Other creditors	4,017	3,813
Accruals	1,320	-
Deferred income	37,946	40,180
	<u>77,209</u>	<u>50,568</u>

Other borrowings

Loan from the Diocese with a carrying amount of £650,000 (2020 - £Nil) is denominated in Sterling with a nominal interest rate of 2.1 (2020 -). The final instalment is due on 30 June 2034.

Repayable over 12 years, starting January 2022

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Notes to the Financial Statements for the Year Ended 31 July 2021

15 Creditors: amounts falling due after one year

	2021 £	2020 £
Bank loans	-	50,000
Other loans	630,203	-
	<u>630,203</u>	<u>50,000</u>

16 Obligations under leases and hire purchase contracts

	2021 £	2020 £
Other		
Within one year	7,352	9,498
Between one and five years	-	8,706
	<u>7,352</u>	<u>18,204</u>

Nottingham Roman Catholic Diocesan Youth Service

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Notes to the Financial Statements for the Year Ended 31 July 2021

17 Funds

	Balance at 1 August 2020 £	Incoming resources £	Resources expended £	Transfers £	Balance at 31 July 2021 £
Unrestricted funds					
<i>General</i>					
General fund	972,702	470,696	(421,951)	15,746	1,037,193
<i>Other</i>					
Revaluation Reserve	<u>904,466</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>904,466</u>
	<u>904,466</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>904,466</u>
Total unrestricted funds	<u>1,877,168</u>	<u>470,696</u>	<u>(421,951)</u>	<u>15,746</u>	<u>1,941,659</u>
Restricted funds					
Sponsor a Room Fund	13,418	4,200	-	(15,746)	1,872
The Digital fund	<u>-</u>	<u>41,500</u>	<u>(41,500)</u>	<u>-</u>	<u>-</u>
Total restricted funds	<u>13,418</u>	<u>45,700</u>	<u>(41,500)</u>	<u>(15,746)</u>	<u>1,872</u>
Total funds	<u>1,890,586</u>	<u>516,396</u>	<u>(463,451)</u>	<u>-</u>	<u>1,943,531</u>
	Balance at 1 August 2019 £	Incoming resources £	Resources expended £	Balance at 31 July 2020 £	
Unrestricted funds					
<i>General</i>					
General fund	1,039,445	463,145	(529,888)	972,702	
<i>Other</i>					
Revaluation Reserve	<u>928,634</u>	<u>-</u>	<u>(24,168)</u>	<u>904,466</u>	
	<u>928,634</u>	<u>-</u>	<u>(24,168)</u>	<u>904,466</u>	
Total unrestricted funds	1,968,079	463,145	(554,056)	1,877,168	
Restricted					
Sponsor a Room Fund	<u>2,922</u>	<u>10,496</u>	<u>-</u>	<u>13,418</u>	
Total funds	<u>1,971,001</u>	<u>473,641</u>	<u>(554,056)</u>	<u>1,890,586</u>	

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Notes to the Financial Statements for the Year Ended 31 July 2021

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

The Sponsor a Room fund is to raise funds to improve residential rooms at the Centre;

The Digital fund is to provide online youth services.

The transfer from the Sponsor a Room fund to the General fund covers spending on building and improvement works.

18 Analysis of net assets between funds

	Unrestricted		2021
	General £	Restricted £	Total funds £
Tangible fixed assets	1,731,831	-	1,731,831
Current assets	919,112	-	919,112
Current liabilities	(77,209)	-	(77,209)
Creditors over 1 year	(630,203)	-	(630,203)
Total net assets	<u>1,943,531</u>	<u>-</u>	<u>1,943,531</u>
	Unrestricted		2020
	General £	Restricted £	Total funds £
Tangible fixed assets	1,621,769	-	1,621,769
Current assets	355,967	13,418	369,385
Current liabilities	(50,568)	-	(50,568)
Creditors over 1 year	(50,000)	-	(50,000)
Total net assets	<u>1,877,168</u>	<u>13,418</u>	<u>1,890,586</u>

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Notes to the Financial Statements for the Year Ended 31 July 2021

19 Related party transactions

During the year the charity made the following related party transactions:

The Right Reverend Patrick McKinney

During this period, the charity received support totalling £185,000 (2020: £40,000) from Nottingham Roman Catholic Diocesan Trustees. The charity also received a loan of £650,000 from the Diocese repayable over 12 years at an interest rate of 2.1%. The Right Reverend Patrick McKinney is also a trustee of this connected charity.

At the balance sheet date the amount due to/from The Right Reverend Patrick McKinney was £Nil (2020 - £Nil).

20 Benefits in kind

During the period the charity benefited from rent free use of accommodation owned by Nottingham Roman Catholic Diocesan Trustees to the notional value of £32,000 (2019: £32,000).

21 Taxation

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

22 Trustees remuneration and expenses

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

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

23 Independent examiner's fees

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

	2021 £	2020 £
Independent examination	1,600	1,600
	<u>1,600</u>	<u>1,600</u>