

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 2022

**Nottingham Roman Catholic Diocesan Youth Service**

**known as The Briars**

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**Nottingham Roman Catholic Diocesan Youth Service**

**known as The Briars**

**Reference and Administrative Details**

<b>Trustees</b>	Rt Rev Patrick McKinney, Bishop of Nottingham Pauline Lynch Yvonne May Rev Joseph Wheat Matt Ralfe Peter Giorgio Pauline Payne Clare Alderson David Lawes
<b>Senior Management Team</b>	Michaela Jones, Programme Director Bethany Ryder, Programme Director Joseph Farmer, Operational Director Jill O'Hagan, Finance Manager Tom Baptist, Director (until 1/10/22)
<b>Charity Registration Number</b>	522334
<b>Principal Office</b>	The Briars Residential Centre Briars lane Crich Matlock Derbyshire DE4 5BW
<b>Independent Examiner</b>	John O'Brien, employee of Community Accounting Plus Unit 1 and 2 North West 41 Talbot Street Nottingham NG1 5GL

## **Nottingham Roman Catholic Diocesan Youth Service**

**known as The Briars**

### **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

## **Nottingham Roman Catholic Diocesan Youth Service**

### **known as The Briars**

### **Trustees' Report**

The trustees present the annual report together with the financial statements of the charity for the year ended 31 July 2022.

#### **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  
Pauline Lynch  
Yvonne May  
Rev Joseph Wheat  
Matt Ralfe  
Peter Giorgio  
Pauline Payne  
Clare Alderson  
David Lawes

Malcolm Moore, until 18 September 2022

#### **Structure, governance and management**

##### *Nature of governing document*

The charity is governed by the original Trust Deed of 2nd April 1969 as amended 9th May 2021. 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.

## **Nottingham Roman Catholic Diocesan Youth Service**

### **known as The Briars**

### **Trustees' Report**

#### **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.

The principal activities which achieve the objectives include:

The provision of residential educational stays;

The provision of outreach and youth ministry, that supports young people wherever they are this includes digital contact;

The provision of residential retreats and catechesis;

Advice, resourcing and training for youth ministry in the Diocese of Nottingham is provided according to need and demand.

##### ***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 residential educational stays for over 3,000 young people. This followed a delay in reopening following COVID restrictions and the a major refurbishment;
- Provided Outreach work with young people around the Nottingham Diocese online when that was more appropriate;
- Provided residential retreats and catechesis for over 100 young people;
- Resourced and facilitated National Youth Fun Day the Friday before National Youth Sunday. Where over 15,000 young people joined us online for fun, education and prayer;
- Provided advice, resourcing and training for chaplaincy teams, adults youth workers and young leaders throughout the Diocese of Nottingham;
- Completed a major refurbishment of the main residential building used by visiting young people, to improve the comfort and general experience for their stay;
- Completed building and opened six retreat cabins to be utilised by family groups and holiday makers. These generated a new income stream to benefit the work of the charity;
- Provided advice and guidance to volunteer and employed youth workers;
- Worked with young people in their homes through digital media;
- Worked with CAFOD promoting the work of social justice;
- Continued with an online presence and output to further support the work of the charity, through the Charity's website, Youtube channel, Twitter and Instagram accounts;
- Delivered the Faith in Action Award
- Provided online resources for youth workers, chaplains and teachers around the UK.

## **Nottingham Roman Catholic Diocesan Youth Service**

### **known as The Briars**

#### **Trustees' Report**

The opportunities provided by the charity are designed to educate the young people and encourage them to grow into mature members of society; to recognise their responsibility to make a positive contribution to society and to have regard for all people.

These activities benefit the public by educating young people and providing opportunities for them to develop spiritually, morally, socially, mentally and physically by the provision of educational in residential, as well as digital educational resources, 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 - 23 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 much of the charity's activities are of a Catholic, faith based nature, these activities are accessible to all young people who wish to access them. Many of the activities and learning which takes place relates to national educational curriculum criteria. 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, YMT Hexham and Newcastle Diocese, Portsmouth Diocese and some individual parishes.

#### **Financial review**

The financial position of the charity at the end of the 2022/23 year is stable yet tight with considerable developments and refurbishments under completed. Some reserves along with a twelve year loan have been used to develop the site of the Charity. These developments are to meet future demands and expectations of the Charity and the site.

The success of some of the Charity's new non core income streams will support the core work of the charity and help secure its future. A new limited trading company is being set up in 2022/23.

#### ***Policy on reserves***

The charity aims to maintain unrestricted funds at a level which equates to 3 months unrestricted expenditure. This provides sufficient funds to cover management, administration and support cost. Currently this is not the case, but this follows increased costs of the development and unforeseen international financial turmoil and price rises.

**Nottingham Roman Catholic Diocesan Youth Service**

**known as The Briars**

**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.

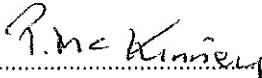
The law applicable to charities requires the trustees to prepare financial statements for each financial year which give a true and fair view of the state of affairs of the charity and of the incoming resources and application of resources of the charity for that period. In preparing these financial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

15/1/2023

Approved by the trustees of the charity on ..... and signed on its behalf by:

  
.....  
Rt Rev Patrick McKinney  
Trustee

**Nottingham Roman Catholic Diocesan Youth Service**

**known as The Briars**

**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 2022.

**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.

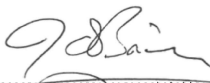
**Independent examiner's statement**

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:.....06/02/2023

**Nottingham Roman Catholic Diocesan Youth Service**

**known as The Briars**

**Statement of Financial Activities for the Year Ended 31 July 2022**

	Note	Unrestricted £	Restricted £	Total 2022 £	Total 2021 £
<b>Income and Endowments from:</b>					
Donations and legacies	2	111,885	-	111,885	302,844
Charitable activities	3	371,078	42,500	413,578	108,413
Investment income	5	549	-	549	1,046
Other income	6	52,394	-	52,394	104,093
Total Income		<u>535,906</u>	<u>42,500</u>	<u>578,406</u>	<u>516,396</u>
<b>Expenditure on:</b>					
Charitable activities	7	(614,568)	(44,372)	(658,940)	(455,808)
Other expenditure	8	(24,558)	-	(24,558)	(7,643)
Total Expenditure		<u>(639,126)</u>	<u>(44,372)</u>	<u>(683,498)</u>	<u>(463,451)</u>
Net movement in funds		(103,220)	(1,872)	(105,092)	52,945
<b>Reconciliation of funds</b>					
Total funds brought forward		<u>1,941,659</u>	1,872	<u>1,943,531</u>	<u>1,890,586</u>
Total funds carried forward	17	<u>1,838,439</u>	<u>-</u>	<u>1,838,439</u>	<u>1,943,531</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.

**Nottingham Roman Catholic Diocesan Youth Service**

**known as The Briars**

**Statement of Financial Activities for the Year Ended 31 July 2022**

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

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

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

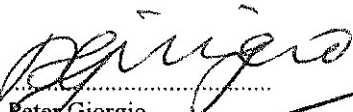
**Nottingham Roman Catholic Diocesan Youth Service**

**known as The Briars**

**(Registration number: 522334)  
Balance Sheet as at 31 July 2022**

	Note	2022 £	2021 £
<b>Fixed assets</b>			
Tangible assets	11	2,381,281	1,731,831
<b>Current assets</b>			
Debtors	12	58,850	83,230
Cash at bank and in hand	13	<u>187,164</u>	<u>835,882</u>
		246,014	919,112
<b>Creditors: Amounts falling due within one year</b>	14	<u>(229,106)</u>	<u>(77,209)</u>
<b>Net current assets</b>		<u>16,908</u>	<u>841,903</u>
<b>Total assets less current liabilities</b>		2,398,189	2,573,734
<b>Creditors: Amounts falling due after more than one year</b>	15	<u>(559,750)</u>	<u>(630,203)</u>
<b>Net assets</b>		<u><u>1,838,439</u></u>	<u><u>1,943,531</u></u>
<b>Funds of the charity:</b>			
<b>Restricted income funds</b>			
Restricted funds	17	-	1,872
<b>Unrestricted income funds</b>			
Unrestricted funds		<u>1,838,439</u>	<u>1,941,659</u>
<b>Total funds</b>	17	<u><u>1,838,439</u></u>	<u><u>1,943,531</u></u>

The financial statements on pages 8 to 24 were approved by the trustees, and authorised for issue on ...15/01/2023 and signed on their behalf by:

  
 .....  
 Peter Giorgio  
 Trustee

**Nottingham Roman Catholic Diocesan Youth Service**

**known as The Briars**

**Cash Flow Statement for the Year Ended 31 July 2022**

	Note	2022 £	2021 £
<b>Cash flows from operating activities</b>			
Net cash (expenditure)/income		(105,092)	52,945
<b>Adjustments to cash flows from non-cash items</b>			
Depreciation	8	58,514	46,252
Investment income	5	<u>(549)</u>	<u>(1,046)</u>
		(47,127)	98,151
<b>Working capital adjustments</b>			
Decrease/(increase) in debtors	12	24,380	(38,135)
Increase in creditors	14	50,780	9,078
Increase/(decrease) in deferred income	15	<u>63,914</u>	<u>(2,234)</u>
Net cash flows from operating activities		<u>91,947</u>	<u>66,860</u>
<b>Cash flows from investing activities</b>			
Interest receivable and similar income	5	549	1,046
Purchase of tangible fixed assets	11	<u>(707,964)</u>	<u>(156,314)</u>
Net cash flows from investing activities		(707,415)	(155,268)
<b>Cash flows from financing activities</b>			
Repayment of loans and borrowings	14	<u>(33,250)</u>	<u>600,000</u>
Net (decrease)/increase in cash and cash equivalents		(648,718)	511,592
Cash and cash equivalents at 1 August		<u>835,882</u>	<u>324,290</u>
Cash and cash equivalents at 31 July		<u><u>187,164</u></u>	<u><u>835,882</u></u>
<b>Reconciliation of net cash flow to movement in net funds</b>			
(Decrease)/increase in cash		(648,718)	511,592
Net funds at 1 August 2021		<u>835,882</u>	<u>324,290</u>
Net funds at 31 July 2022		<u><u>187,164</u></u>	<u><u>835,882</u></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.

## **Nottingham Roman Catholic Diocesan Youth Service**

### **known as The Briars**

## **Notes to the Financial Statements for the Year Ended 31 July 2022**

### **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.

## Nottingham Roman Catholic Diocesan Youth Service

### known as The Briars

#### Notes to the Financial Statements for the Year Ended 31 July 2022

##### **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:

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

## **Nottingham Roman Catholic Diocesan Youth Service**

### **known as The Briars**

#### **Notes to the Financial Statements for the Year Ended 31 July 2022**

##### **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.

**Nottingham Roman Catholic Diocesan Youth Service**

**known as The Briars**

**Notes to the Financial Statements for the Year Ended 31 July 2022**

**2 Income from donations and legacies**

	<b>Unrestricted funds General £</b>	<b>Total 2022 £</b>	<b>Total 2021 £</b>
Donations and legacies;			
Donations from individuals	13,385	13,385	11,895
Grants, including capital grants;			
Government grants	-	-	102,488
Grants from other charities	98,500	98,500	188,461
	<u>111,885</u>	<u>111,885</u>	<u>302,844</u>

**3 Income from charitable activities**

	<b>Unrestricted funds General £</b>	<b>Restricted funds £</b>	<b>Total 2022 £</b>	<b>Total 2021 £</b>
Fee income	352,012	2,000	354,012	62,505
Tuckshop & bar income	19,066	-	19,066	-
Grants & donations	-	40,500	40,500	45,908
	<u>371,078</u>	<u>42,500</u>	<u>413,578</u>	<u>108,413</u>

**Nottingham Roman Catholic Diocesan Youth Service**

**known as The Briars**

**Notes to the Financial Statements for the Year Ended 31 July 2022**

**4 Grants and donations**

	<b>Unrestricted funds £</b>	<b>Restricted funds £</b>	<b>Total funds £</b>
Nottingham Roman Catholic Diocesan Trustees	86,500	8,500	95,000
Stiching Benevo Media	-	32,000	32,000
Parishes	846	-	846
Schools and Colleges	5,096	-	5,096
Sundry donations	7,443	-	7,443
50 50 Club	12,000	-	12,000
	<u>111,885</u>	<u>40,500</u>	<u>152,385</u>

**5 Investment income**

	<b>Unrestricted funds General £</b>	<b>Total 2022 £</b>	<b>Total 2021 £</b>
Interest receivable and similar income; Interest receivable on bank deposits	<u>549</u>	<u>549</u>	<u>1,046</u>

**6 Other income**

	<b>Unrestricted General £</b>	<b>Total 2022 £</b>	<b>Total 2021 £</b>
Rental income	51,363	51,363	26,252
Other income	1,031	1,031	77,841
	<u>52,394</u>	<u>52,394</u>	<u>104,093</u>

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

**Nottingham Roman Catholic Diocesan Youth Service**

**known as The Briars**

**Notes to the Financial Statements for the Year Ended 31 July 2022**

**7 Expenditure on charitable activities**

	<b>Unrestricted funds General £</b>	<b>Restricted funds £</b>	<b>Total 2022 £</b>	<b>Total 2021 £</b>
CAFOD	377	-	377	338
Bank fees	602	-	602	2,240
Bar expenses	2,086	-	2,086	295
Chaplain & diocesan costs	9,052	-	9,052	5,821
Depreciation expense	58,514	-	58,514	46,252
Development and building costs	-	-	-	34
Covid expenses	50	-	50	1,560
Food	70,832	-	70,832	12,120
Housekeeping	13,588	-	13,588	5,538
Lease agreements	1,573	-	1,573	1,387
Legal, HR & professional fees	16,500	-	16,500	4,739
Office expenses	9,901	-	9,901	11,760
Repairs and maintenance	22,596	-	22,596	14,673
Service provision	5,600	18,133	23,733	11,817
Sundry	2,610	-	2,610	800
Training	2,938	-	2,938	1,799
Tuck shop expenses	18,196	-	18,196	-
Utilities & insurance	34,742	-	34,742	30,308
Vehicle expense	5,236	-	5,236	6,644
Wages allowances	339,575	26,239	365,814	313,665
VAT recovered	-	-	-	(16,198)
Recruitment	-	-	-	216
	<u>614,568</u>	<u>44,372</u>	<u>658,940</u>	<u>455,808</u>

**Nottingham Roman Catholic Diocesan Youth Service**

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**Notes to the Financial Statements for the Year Ended 31 July 2022**

**8 Other expenditure**

	Unrestricted		
	General	Total	Total
	£	2022	2021
		£	£
Bungalow & Pod expenditure	24,558	24,558	7,643
	<u>24,558</u>	<u>24,558</u>	<u>7,643</u>

**9 Net incoming/outgoing resources**

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

	2022	2021
	£	£
Depreciation of fixed assets	<u>58,514</u>	<u>46,252</u>

**10 Staff costs**

The aggregate payroll costs were as follows:

	2022	2021
	£	£
<b>Staff costs during the year were:</b>		
Wages and salaries	324,693	286,973
Social security costs	28,269	14,892
Pension costs	12,852	11,800
	<u>365,814</u>	<u>313,665</u>

## Nottingham Roman Catholic Diocesan Youth Service

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#### Notes to the Financial Statements for the Year Ended 31 July 2022

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

	<b>2022</b>	<b>2021</b>
	<b>No</b>	<b>No</b>
Number of employees	22	19

13 (2021 - 12) of the above employees participated in the Defined Contribution Pension Schemes.

Contributions to the employee pension schemes for the year totalled £12,852 (2021 - £11,800).

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 £144,736 (2021 - £139,819).

#### 11 Tangible fixed assets

	<b>Land and buildings</b>	<b>Furniture and equipment</b>	<b>Motor vehicles</b>	<b>Computer equipment</b>	<b>Total</b>
	<b>£</b>	<b>£</b>	<b>£</b>	<b>£</b>	<b>£</b>
<b>Cost</b>					
At 1 August 2021	2,346,807	275,662	7,735	10,662	2,640,866
Additions	705,442	2,522	-	-	707,964
At 31 July 2022	3,052,249	278,184	7,735	10,662	3,348,830
<b>Depreciation</b>					
At 1 August 2021	692,049	205,057	4,039	7,890	909,035
Charge for the year	49,353	7,313	924	924	58,514
At 31 July 2022	741,402	212,370	4,963	8,814	967,549
<b>Net book value</b>					
At 31 July 2022	2,310,847	65,814	2,772	1,848	2,381,281
At 31 July 2021	1,654,758	70,605	3,696	2,772	1,731,831

**Nottingham Roman Catholic Diocesan Youth Service**

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**Notes to the Financial Statements for the Year Ended 31 July 2022**

**12 Debtors**

	<b>2022</b>	<b>2021</b>
	<b>£</b>	<b>£</b>
Trade debtors	57,043	41,053
Prepayments	1,807	1,947
Other debtors	-	40,230
	<u>58,850</u>	<u>83,230</u>

**13 Cash and cash equivalents**

	<b>2022</b>	<b>2021</b>
	<b>£</b>	<b>£</b>
Cash on hand	3,546	1,088
Cash at bank	183,618	834,794
	<u>187,164</u>	<u>835,882</u>

**14 Creditors: amounts falling due within one year**

	<b>2022</b>	<b>2021</b>
	<b>£</b>	<b>£</b>
Trade creditors	32,172	8,149
Other loans	57,000	19,797
Other taxation and social security	32,895	5,980
Other creditors	4,342	4,017
Accruals	837	1,320
Deferred income	101,860	37,946
	<u>229,106</u>	<u>77,209</u>

**Other borrowings**

Loan from the Diocese with a carrying amount of £616,750 (2021 - £650,000) is denominated in Sterling with a nominal interest rate of Base plus 2% (2021 - Base plus 2%). The final instalment is due on 30 June 2034.

Repayable over 12 years, starting January 2022

**Nottingham Roman Catholic Diocesan Youth Service**

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**Notes to the Financial Statements for the Year Ended 31 July 2022**

**15 Creditors: amounts falling due after one year**

	<b>2022</b>	<b>2021</b>
	<b>£</b>	<b>£</b>
Other loans	<u>559,750</u>	<u>630,203</u>

**16 Obligations under leases and hire purchase contracts**

	<b>2022</b>	<b>2021</b>
	<b>£</b>	<b>£</b>
<b>Other</b>		
Within one year	1,162	7,352
Between one and five years	<u>2,323</u>	<u>-</u>
	<u>3,485</u>	<u>7,352</u>

**17 Funds**

	<b>Balance at 1 August 2021</b>	<b>Incoming resources</b>	<b>Resources expended</b>	<b>Balance at 31 July 2022</b>
	<b>£</b>	<b>£</b>	<b>£</b>	<b>£</b>
<b>Unrestricted funds</b>				
<i>General</i>				
General fund	1,037,193	535,906	(608,781)	964,318
<i>Other</i>				
Revaluation Reserve	<u>904,466</u>	<u>-</u>	<u>(30,345)</u>	<u>874,121</u>
	<u>904,466</u>	<u>-</u>	<u>(30,345)</u>	<u>874,121</u>
<b>Total unrestricted funds</b>	<u>1,941,659</u>	<u>535,906</u>	<u>(639,126)</u>	<u>1,838,439</u>
<b>Restricted funds</b>				
The Digital fund	-	42,500	(42,500)	-
Sponsor a Room Fund	<u>1,872</u>	<u>-</u>	<u>(1,872)</u>	<u>-</u>
<b>Total restricted funds</b>	<u>1,872</u>	<u>42,500</u>	<u>(44,372)</u>	<u>-</u>
<b>Total funds</b>	<u>1,943,531</u>	<u>578,406</u>	<u>(683,498)</u>	<u>1,838,439</u>

**Nottingham Roman Catholic Diocesan Youth Service**

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**Notes to the Financial Statements for the Year Ended 31 July 2022**

	Balance at 1 August 2020 £	Incoming resources £	Resources expended £	Transfers £	Balance at 31 July 2021 £
<b>Unrestricted funds</b>					
<i>General</i>					
General fund	972,702	470,696	(421,951)	15,746	1,037,193
<i>Other</i>					
Revaluation Reserve	904,466	-	-	-	904,466
	<u>904,466</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>904,466</u>
<b>Total unrestricted funds</b>	<u>1,877,168</u>	<u>470,696</u>	<u>(421,951)</u>	<u>15,746</u>	<u>1,941,659</u>
<b>Restricted</b>					
The Digital fund	-	41,500	(41,500)	-	-
Sponsor a Room Fund	13,418	4,200	-	(15,746)	1,872
<b>Total restricted funds</b>	<u>13,418</u>	<u>45,700</u>	<u>(41,500)</u>	<u>(15,746)</u>	<u>1,872</u>
<b>Total funds</b>	<u>1,890,586</u>	<u>516,396</u>	<u>(463,451)</u>	<u>-</u>	<u>1,943,531</u>

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.

**18 Analysis of net assets between funds**

	Unrestricted		2022
	General £	Restricted £	Total funds £
Tangible fixed assets	2,381,281	-	2,381,281
Current assets	246,014	-	246,014
Current liabilities	(229,106)	-	(229,106)
Creditors over 1 year	(559,750)	-	(559,750)
<b>Total net assets</b>	<u>1,838,439</u>	<u>-</u>	<u>1,838,439</u>

## Nottingham Roman Catholic Diocesan Youth Service

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#### Notes to the Financial Statements for the Year Ended 31 July 2022

	Unrestricted		2021
	General £	Restricted £	Total funds £
Tangible fixed assets	1,731,831	-	1,731,831
Current assets	917,240	1,872	919,112
Current liabilities	(77,209)	-	(77,209)
Creditors over 1 year	<u>(630,203)</u>	<u>-</u>	<u>(630,203)</u>
Total net assets	<u>1,941,659</u>	<u>1,872</u>	<u>1,943,531</u>

#### 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 £95,000 (2020: £185,000) from Nottingham Roman Catholic Diocesan Trustees. In 2021 the charity also received a loan of £650,000 from the Diocese repayable over 12 years at an interest rate of Base plus 2%. 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 (2021 - £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.

**Nottingham Roman Catholic Diocesan Youth Service**

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**Notes to the Financial Statements for the Year Ended 31 July 2022**

**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:

	<b>2022</b>	<b>2021</b>
	<b>£</b>	<b>£</b>
Independent examination	1,650	1,600
	<u>1,650</u>	<u>1,600</u>