

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 2023

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**

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# Nottingham Roman Catholic Diocesan Youth Service

## known as The Briars

### Reference and Administrative Details

<b>Trustees</b>	Rt Rev Patrick Joseph McKinney Yvonne May Pauline Lynch Pauline Payne Peter Giorgio David Lawes Greg Howell Jacqueline O'Brien Andrew Muldoon
<b>Senior Management Team</b>	Erin Doughty, Director
<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
<b>Accountants</b>	Community Accounting Plus Units 1 & 2 North West 41 Talbot Street Nottingham NG1 5GL
<b>Bankers</b>	HSBC Church Street Ripley Derbyshire DE5 3BY

# **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 2023.

#### **Trustees and officers**

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

Trustees:	Rt Rev Patrick Joseph McKinney
	Yvonne May
	Pauline Lynch
	Pauline Payne
	Peter Giorgio
	David Lawes
	Greg Howell (appointed 13 May 2023)
	Jacqueline O'Brien (appointed 13 May 2023)
	Andrew Muldoon (appointed 13 May 2023)
	Rev Joseph Wheat (resigned 7 August 2023)
	Matt Ralfe (resigned 14 July 2023)
	Clare Alderson (resigned 24 August 2023)

#### **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 (continued)**

#### **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 3,500 young people;
- 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;
- 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 (continued)**

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**

##### ***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 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 Charities (Accounts and Reports) Regulations 2008, 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 17 April 2024 and signed on its behalf by:

.....  
Rt Rev Patrick Joseph 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 2023.

#### 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.

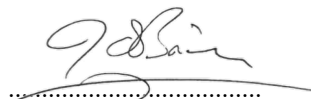
#### Independent examiner's statement

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, FAIA, 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

17 April 2024

# Nottingham Roman Catholic Diocesan Youth Service

## known as The Briars

### Statement of Financial Activities for the Year Ended 31 July 2023

	Note	Unrestricted £	Total 2023 £	Total 2022 £
<b>Income and Endowments from:</b>				
Donations and legacies	2	109,419	109,419	111,885
Charitable activities	3	498,667	498,667	413,578
Investment income	5	406	406	549
Other income	6	<u>72,680</u>	<u>72,680</u>	<u>52,394</u>
Total Income		<u>681,172</u>	<u>681,172</u>	<u>578,406</u>
<b>Expenditure on:</b>				
Charitable activities	7	(776,013)	(776,013)	(658,940)
Other expenditure	8	<u>(30,964)</u>	<u>(30,964)</u>	<u>(24,558)</u>
Total Expenditure		<u>(806,977)</u>	<u>(806,977)</u>	<u>(683,498)</u>
Net movement in funds		(125,805)	(125,805)	(105,092)
<b>Reconciliation of funds</b>				
Total funds brought forward		<u>1,838,439</u>	<u>1,838,439</u>	<u>1,943,531</u>
Total funds carried forward	17	<u><u>1,712,634</u></u>	<u><u>1,712,634</u></u>	<u><u>1,838,439</u></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 2023 (continued)

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

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

The notes on pages 11 to 23 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 2023

	Note	2023 £	2022 £
<b>Fixed assets</b>			
Tangible assets	11	2,307,969	2,381,281
Investments	24	<u>10,000</u>	<u>-</u>
		<u>2,317,969</u>	<u>2,381,281</u>
<b>Current assets</b>			
Debtors	12	66,639	58,850
Cash at bank and in hand	13	<u>57,330</u>	<u>187,164</u>
		123,969	246,014
<b>Creditors: Amounts falling due within one year</b>	14	<u>(223,630)</u>	<u>(229,106)</u>
<b>Net current (liabilities)/assets</b>		<u>(99,661)</u>	<u>16,908</u>
<b>Total assets less current liabilities</b>		2,218,308	2,398,189
<b>Creditors: Amounts falling due after more than one year</b>	15	<u>(505,674)</u>	<u>(559,750)</u>
<b>Net assets</b>		<u>1,712,634</u>	<u>1,838,439</u>
<b>Funds of the charity:</b>			
<b>Unrestricted income funds</b>			
Unrestricted funds		<u>1,712,634</u>	<u>1,838,439</u>
<b>Total funds</b>	17	<u>1,712,634</u>	<u>1,838,439</u>

The financial statements on pages 7 to 23 were approved by the trustees, and authorised for issue on 17 April 2024 and signed on their behalf by:

  
.....  
Yvonne May  
Trustee

# Nottingham Roman Catholic Diocesan Youth Service

## known as The Briars

### Cash Flow Statement for the Year Ended 31 July 2023

	Note	2023 £	2022 £
<b>Cash flows from operating activities</b>			
Net cash expenditure		(125,805)	(105,092)
<b>Adjustments to cash flows from non-cash items</b>			
Depreciation	8	72,363	58,514
Investment income	5	<u>(406)</u>	<u>(549)</u>
		(53,848)	(47,127)
<b>Working capital adjustments</b>			
(Increase)/decrease in debtors	12	(7,789)	24,380
Increase in creditors	14	821	50,780
(Decrease)/increase in deferred income	15	<u>(6,297)</u>	<u>63,914</u>
Net cash flows from operating activities		<u>(67,113)</u>	<u>91,947</u>
<b>Cash flows from investing activities</b>			
Interest receivable and similar income	5	406	549
Purchase of tangible fixed assets	11	-	(707,964)
Sale of tangible fixed assets		949	-
Acquisition of investments in subsidiary undertakings	24	<u>(10,000)</u>	<u>-</u>
Net cash flows from investing activities		(8,645)	(707,415)
<b>Cash flows from financing activities</b>			
Repayment of loans and borrowings	14	<u>(54,076)</u>	<u>(33,250)</u>
Net decrease in cash and cash equivalents		(129,834)	(648,718)
Cash and cash equivalents at 1 August		<u>187,164</u>	<u>835,882</u>
Cash and cash equivalents at 31 July		<u><u>57,330</u></u>	<u><u>187,164</u></u>
<b>Reconciliation of net cash flow to movement in net funds</b>			
Decrease in cash		(129,834)	(648,718)
Net funds at 1 August 2022		<u>187,164</u>	<u>835,882</u>
Net funds at 31 July 2023		<u><u>57,330</u></u>	<u><u>187,164</u></u>

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

The notes on pages 11 to 23 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 2023

#### 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 2023 (continued)

#### **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.

#### **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

#### **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.

# **Nottingham Roman Catholic Diocesan Youth Service**

## **known as The Briars**

### **Notes to the Financial Statements for the Year Ended 31 July 2023 (continued)**

#### **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.

#### **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 2023 (continued)

#### 2 Income from donations and legacies

	Unrestricted funds General £	Total 2023 £	Total 2022 £
Donations and legacies;			
Donations from individuals	9,419	9,419	13,385
Grants, including capital grants;			
Grants from other charities	100,000	100,000	98,500
	<u>109,419</u>	<u>109,419</u>	<u>111,885</u>

#### 3 Income from charitable activities

	Unrestricted funds General £	Total 2023 £	Total 2022 £
Fee income	471,431	471,431	354,012
Tuckshop & bar income	21,690	21,690	19,066
Grants & donations	-	-	40,500
Activities	5,546	5,546	-
	<u>498,667</u>	<u>498,667</u>	<u>413,578</u>

# Nottingham Roman Catholic Diocesan Youth Service

## known as The Briars

### Notes to the Financial Statements for the Year Ended 31 July 2023 (continued)

#### 4 Grants and donations

	<b>Unrestricted funds £</b>	<b>Total funds £</b>
Nottingham Roman Catholic Diocesan Trustees	95,000	95,000
CSJP	5,000	5,000
Sundry donations	9,419	9,419
	<u>109,419</u>	<u>109,419</u>

#### 5 Investment income

	<b>Unrestricted funds General £</b>	<b>Total 2023 £</b>	<b>Total 2022 £</b>
Interest receivable and similar income;			
Interest receivable on bank deposits	<u>406</u>	<u>406</u>	<u>549</u>

#### 6 Other income

	<b>Unrestricted General £</b>	<b>Total 2023 £</b>	<b>Total 2022 £</b>
Rental income	71,568	71,568	51,363
Gains on sale of tangible fixed assets for charity's own use	717	717	-
Other income	395	395	1,031
	<u>72,680</u>	<u>72,680</u>	<u>52,394</u>

## Nottingham Roman Catholic Diocesan Youth Service

### known as The Briars

#### Notes to the Financial Statements for the Year Ended 31 July 2023 (continued)

#### 7 Expenditure on charitable activities

	Unrestricted funds General £	Total 2023 £	Total 2022 £
CAFOD	-	-	377
Bank fees	928	928	602
Bar expenses	3,718	3,718	2,086
Chaplain & diocesan costs	6,779	6,779	9,052
Depreciation expense	72,363	72,363	58,514
Covid expenses	-	-	50
Development and building costs	10,082	10,082	-
Food	76,505	76,505	70,832
Housekeeping	14,494	14,494	13,588
Loan interest payments	12,368	12,368	-
Lease agreements	1,008	1,008	1,573
Legal, HR & professional fees	20,682	20,682	16,500
Office expenses	9,680	9,680	9,901
Repairs and maintenance	10,522	10,522	22,596
Service provision	34,226	34,226	23,733
Sundry	3,532	3,532	2,610
Training	3,952	3,952	2,938
Tuck shop expenses	11,755	11,755	18,196
Utilities & insurance	62,943	62,943	34,742
Vehicle expense	5,553	5,553	5,236
Wages allowances	414,379	414,379	365,814
Recruitment	544	544	-
	<u>776,013</u>	<u>776,013</u>	<u>658,940</u>

# Nottingham Roman Catholic Diocesan Youth Service

## known as The Briars

### Notes to the Financial Statements for the Year Ended 31 July 2023 (continued)

#### 8 Other expenditure

	Unrestricted	Total	Total
	General	2023	2022
	£	£	£
Bungalow expenditure	30,964	30,964	24,558
	<u>30,964</u>	<u>30,964</u>	<u>24,558</u>

#### 9 Net incoming/outgoing resources

Net outgoing resources for the year include:

	2023	2022
	£	£
Depreciation of fixed assets	<u>72,363</u>	<u>58,514</u>

#### 10 Staff costs

The aggregate payroll costs were as follows:

	2023	2022
	£	£
<b>Staff costs during the year were:</b>		
Wages and salaries	377,456	324,693
Social security costs	21,917	28,269
Pension costs	<u>15,006</u>	<u>12,852</u>
	<u>414,379</u>	<u>365,814</u>

## Nottingham Roman Catholic Diocesan Youth Service

### known as The Briars

#### Notes to the Financial Statements for the Year Ended 31 July 2023 (continued)

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

	<b>2023</b>	<b>2022</b>
	<b>No</b>	<b>No</b>
Number of employees	26	22

20 (2022 - 13) of the above employees participated in the Defined Contribution Pension Schemes.

Contributions to the employee pension schemes for the year totalled £15,006 (2022 - £12,852).

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 £126,640 (2022 - £144,736).

#### 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 2022	3,052,249	278,184	7,735	10,662	3,348,830
Disposals	-	-	(4,495)	-	(4,495)
At 31 July 2023	3,052,249	278,184	3,240	10,662	3,344,335
<b>Depreciation</b>					
At 1 August 2022	741,402	212,370	4,963	8,814	967,549
Charge for the year	49,353	21,938	456	616	72,363
Eliminated on disposals	-	-	(3,546)	-	(3,546)
At 31 July 2023	790,755	234,308	1,873	9,430	1,036,366
<b>Net book value</b>					
At 31 July 2023	2,261,494	43,876	1,367	1,232	2,307,969
At 31 July 2022	2,310,847	65,814	2,772	1,848	2,381,281

## Nottingham Roman Catholic Diocesan Youth Service

### known as The Briars

#### Notes to the Financial Statements for the Year Ended 31 July 2023 (continued)

##### 12 Debtors

	2023 £	2022 £
Trade debtors	63,941	57,043
Prepayments	2,698	1,807
	<u>66,639</u>	<u>58,850</u>

##### 13 Cash and cash equivalents

	2023 £	2022 £
Cash on hand	3,402	3,546
Cash at bank	53,928	183,618
	<u>57,330</u>	<u>187,164</u>

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

	2023 £	2022 £
Trade creditors	22,594	32,172
Other loans	57,000	57,000
Due to group undertakings	4,264	-
Other taxation and social security	29,173	32,895
Other creditors	15,036	4,342
Accruals	-	837
Deferred income	95,563	101,860
	<u>223,630</u>	<u>229,106</u>

##### Other borrowings

Loan from the Diocese with a carrying amount of £562,674 (2022 - £616,750) is denominated in Sterling with a nominal interest rate of Base plus 2% (2022 - Base plus 2%). The final instalment is due on 30 June 2034.

Repayable over 12 years, starting January 2022

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

	2023 £	2022 £
Other loans	<u>505,674</u>	<u>559,750</u>

**Nottingham Roman Catholic Diocesan Youth Service**

**known as The Briars**

**Notes to the Financial Statements for the Year Ended 31 July 2023 (continued)**

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

	<b>2023</b>	<b>2022</b>
	<b>£</b>	<b>£</b>
<b>Other</b>		
Within one year	1,162	1,162
Between one and five years	1,162	2,323
	2,324	3,485

**17 Funds**

	<b>Balance at 1 August 2022</b>	<b>Incoming resources</b>	<b>Resources expended</b>	<b>Balance at 31 July 2023</b>
	<b>£</b>	<b>£</b>	<b>£</b>	<b>£</b>
<b>Unrestricted funds</b>				
<i>General</i>				
General fund	964,318	681,172	(788,806)	856,684
<i>Other</i>				
Revaluation Reserve	874,121	-	(18,171)	855,950
	874,121	-	(18,171)	855,950
<b>Total funds</b>	1,838,439	681,172	(806,977)	1,712,634

## Nottingham Roman Catholic Diocesan Youth Service

### known as The Briars

#### Notes to the Financial Statements for the Year Ended 31 July 2023 (continued)

	Balance at 1 August 2021 £	Incoming resources £	Resources expended £	Balance at 31 July 2022 £
<b>Unrestricted funds</b>				
<i>General</i>				
General fund	1,037,193	535,906	(608,781)	964,318
<i>Other</i>				
Revaluation Reserve	904,466	-	(30,345)	874,121
	<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</b>				
The Digital fund	-	42,500	(42,500)	-
Sponsor a Room Fund	1,872	-	(1,872)	-
	<u>1,872</u>	<u>42,500</u>	<u>(44,372)</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>

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

The Sponsor a Room fund was to raise funds to improve residential rooms at the Centre;  
The Digital fund was to provide online youth services.

#### 18 Analysis of net assets between funds

	Unrestricted		2023
	General £	Restricted £	Total funds £
Tangible fixed assets	2,307,969	-	2,307,969
Fixed asset investments	10,000	-	10,000
Current assets	123,969	-	123,969
Current liabilities	(223,630)	-	(223,630)
Creditors over 1 year	(505,674)	-	(505,674)
	<u>1,712,634</u>	<u>-</u>	<u>1,712,634</u>
<b>Total net assets</b>	<u>1,712,634</u>	<u>-</u>	<u>1,712,634</u>

# Nottingham Roman Catholic Diocesan Youth Service

## known as The Briars

### Notes to the Financial Statements for the Year Ended 31 July 2023 (continued)

	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	<u>(559,750)</u>	<u>-</u>	<u>(559,750)</u>
Total net assets	<u>1,838,439</u>	<u>-</u>	<u>1,838,439</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 (2022: £95,000) 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 (2022 - £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 (2022: £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

## known as The Briars

### Notes to the Financial Statements for the Year Ended 31 July 2023 (continued)

#### 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:

	2023 £	2022 £
Independent examination	1,750	1,650
	<u>1,750</u>	<u>1,650</u>

#### 24 Fixed asset investments

##### Shares in group undertakings and participating interests

	Subsidiary undertakings £	Total £
<b>Cost</b>		
Additions	<u>10,000</u>	<u>10,000</u>
At 31 July 2023	<u>10,000</u>	<u>10,000</u>
<b>Net book value</b>		
At 31 July 2023	<u>10,000</u>	<u>10,000</u>

##### Details of undertakings

Details of the investments in which the charity holds 20% or more of the nominal value of any class of share capital are as follows:

Undertaking	Country of incorporation	Holding	Proportion of voting rights and shares held		Principal activity
			2023	2022	
<b>Subsidiary undertakings</b>					
NDCYS Trading Limited	England & Wales	10000 Ordinary Shares of £1 each	100%	0%	the provision of holiday accommodation

The profit for the financial period of NDCYS Trading Limited was £3,322 (2022 - £Nil) and the aggregate amount of capital and reserves at the end of the period was £13,322 (2022 - £Nil).