

# **CROYDON YOUTH DEVELOPMENT TRUST**

**(Limited by Guarantee)**

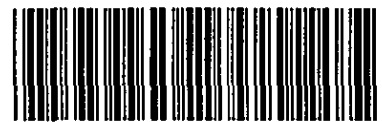
**COMPANY NO.: 3246751**

**CHARITY NO.: 1058024**

## **REPORT AND ACCOUNTS**

**for the year ended  
31 March 2012**

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COMPANIES HOUSE

**FIELD SULLIVAN LIMITED  
CHARTERED ACCOUNTANTS**

**NEPTUNE HOUSE  
70 ROYAL HILL  
LONDON SE10 8RF**

## **Croydon Youth Development Trust**

**Status:** Company Limited by Guarantee No 3246751  
Charity Registration No 1058024  
The Company's governing document is its Memorandum and  
Articles of Association dated 24 July 1996

**Management  
Committee:** Clive Fraser (Chair)  
Pat Creighton MBE (Vice Chair)  
Nilesh Ravel (Treasurer)  
Ric Anthony  
Cllr Maggie Mansell  
Anne Orija  
Noel Wheatley  
Selma Rice

**Chief Executive:** Hannah Cilia

**Secretary and  
Registered Office:** John Parker  
37 Rushey Green  
Catford  
London SE6 4AS

**Principal Office:** 64/66 Windmill Road  
Croydon  
Surrey  
CR0 2XP

**Auditors:** Field Sullivan Limited  
Chartered Accountants  
Neptune House  
70 Royal Hill  
London SE10 8RF

**Bankers:** Barclays Bank Plc  
1 North End  
Croydon  
Surrey  
CR9 1SX

# **Croydon Youth Development Trust**

Trustees' Report  
for the year ended  
31 March 2012

## **Chairman's Statement**

Croydon Youth Development Trust has experienced one of the most significantly challenging years since its formation in 1996

The current economic climate has affected Local Authority budgets, and in year the organisation was affected by a number of programmes being decommissioned, projects closing and the loss of valuable, knowledgeable and experienced employees. In addition charitable trusts and other funding bodies have experienced considerable increases in applications for support, which far outstrips supply and resources.

However Croydon also experienced scenes of violence and disorder in August last year, and once again young people were in the spotlight being highlighted as the instigators, and many have attributed the lack of provision and services, budget cuts and the uncertain economic climate as an underlying cause.

In light of the economic downturn the CYDT board of trustees and senior management team have undertaken a review of the organisational vision, aims and objectives, to ensure that CYDT is able to respond to the needs of young people in Croydon, and that there is a strategic alignment with the statutory key themes in providing young people's services. It has also undertaken a radical overhaul of its branding and marketing, and has launched a new logo and website.

The vision of CYDT remains, to provide engaging projects which Support, Challenge, Develop and enable young people to Achieve. It is without question that the staff team remain the strongest and most valuable asset of the organisation and I would like to take this opportunity to thank the whole Staff Team at CYDT for their commitment and resilience in such challenging times. They remain focused and determined to provide experiences and support to the young people of Croydon.

The upcoming financial year 2012/3 will be extremely challenging, and the organisation will undoubtedly face further funding cuts, however the board and the staff team are committed to seeking resolutions to enable CYDT to continue to be a leader of youth services within Croydon for many years to come.

Clive Fraser

Chairman

The trustees present their report and the audited financial statements for the year ending 31 March 2012. These financial statements comply with current statutory requirements, and requirements of the charity's Memorandum and Articles of Association. This report is a directors' report as required by s417 of the Companies Act 2006 and all trustees are directors.

## **Structure, Governance and Management**

### **Governing Document**

Croydon Youth Development Trust is a company limited by guarantee, governed by its Memorandum and Articles of Association dated 24th July 1996. It is registered as a charity with the Charity Commission.

### **Appointment of trustees**

As set out in the Articles of Association, the chair(s) of the trustees is / are nominated and elected by the Board. Local statutory agencies such as the Police and Local Authority are invited to nominate representatives as trustees.

### **Trustees' Induction and Training**

Trustees are encouraged and expected to visit and acquaint themselves with the Trust's various projects, workers and clients. Training is planned and available as and when necessary.

### **Risk Management**

The Board has conducted its own review of the major risks to which the charity is exposed and systems have been established to monitor and mitigate those risks.

### **Organisation**

The board of trustees administers the charity and meets bi-monthly. A Chief Executive is appointed by the trustees to manage the day to day operations of the charity. To facilitate effective operations the Chief Executive has delegated authority for operational matters including finance, human resources, staff development, and the implementation of Health and Safety procedures, and strict Safeguarding Children, and confidentiality policies. In their absence the delegated authority is passed on to the Operations Manager.

## **Objectives and activities**

The objectives of the charity are -

- To experiment with new approaches in addressing the needs of young people
- To work in partnership with local young people and other agencies
- To specialise in work with young people who are disadvantaged, including those excluded from school and those at risk of or involved in crime
- To recognise the special needs of minorities, particularly those of ethnic communities and unaccompanied young refugees and asylum seekers
- To create positive opportunities for young people which encourage personal development for the local management of projects by local people
- To evaluate the effectiveness of the projects and disseminate the results so that other agencies can benefit from the experience

The trust aims to complement and enhance the work of the statutory services in Croydon and surrounding areas in addition to engaging with new Government – led initiatives that aim to resolve some of the issues that can confront disadvantaged and disaffected young people. This is achieved through projects that are both innovative and imaginative.

The above supports the Charity's objects as set out in its Memorandum of Association which are

- To provide or assist in the provision of facilities to educate young people in the London Borough of Croydon and elsewhere especially but not exclusively through their leisure-time activities, so as to develop their physical mental and spiritual capacities and skills in order to enable them to achieve their full potential and to grow to full maturity as individuals and members of society and thereby to enable them to make a positive contribution within the community as a whole
- To advance the education of young people (particularly those who are unemployed) by the provision of vocational training and limited periods of work experience

## **Our People**

### **CYDT Trustees throughout 2011/12 and to date were:**

Clive Fraser (Chair)  
Pat Creighton MBE (Vice Chair)  
Nilesh Ravel (Treasurer)  
Ric Anthony  
Cllr Maggie Mansell  
Anne Orija  
Noel Wheatley  
Selma Rice (CCB)

### **CYDT Management Team:**

Hannah Cilia, Chief Executive  
Clinton Waller, Operations Manager

### **CYDT Staff Team:**

Tracy Wager	Moh Suma-Keita
Jahsan Milosevic	Sharon Anderson
Paul Harper	Ricky Ford
Tony Woodhams	Jasmin Thompson
Renee Holett	Jay Stephenson
Tony Roffey	Danny Smith
Donna Darby	Lorna Hunt
Tony Roffey	Martin Jacobsfield
Marion Burchell	Barbara Hollands
Mia Korrel	Nicole Ise
Mike Sleeth	

The Trust continually strives to offer excellent Volunteer opportunities, and is currently working with other agencies in supporting Volunteers through structured training programmes. The volunteers have together contributed approximately 300 hours over the year.

### **CYDT partner agencies and funders**

Youth Offending Service /ISS  
Croydon Council – Housing, Integrated Youth Support Service  
Jack Petchey Foundation  
Lloyds TSB  
Home Office  
Awards For All  
Youth Music  
Unitas

Bensham Manor School  
Phil Edwards PRU  
Conningsby PRU  
Beckmead  
Croydon Drop In  
Play Place

### **CABS (Croydon Auto & Bike Scheme)**

CABS is an established borough wide crime diversion scheme. The scheme is based on a structured programme of Personal, Social, Health Education, through group work and discussions focusing upon topics such as Drugs Misuse, Anti Social Behaviour, Anger Management, and Sexual Health Education, with some practical sessions on motorbike mechanics and maintenance, and riding skills. The CABS programme includes a prison visit to HMP Coldingley and an annual week long residential to Wales.

CABS runs four x 10 week courses throughout the year working with approximately 70 young people accessing these programmes, and receives referrals from the Youth Offending Team, Youth Early Support Panels, Social Services, CAHMS, and an increasing number of self referrals. In addition to our New Direction Courses we offer tailor made programmes to schools and community groups, increasing the number of young people worked with approximately 200 young people in 2011/12.

CABS is currently seeking to accredit all work completed by young people on its courses. We enjoy a high level of attendance and success with young people attending courses, and we have welcomed many of these young people to the Post Course which is offered to those who complete the New Directions programme as a once a week drop in. In addition, young people are encouraged to take up volunteering experiences. We currently have 1 previous service user, who returned as a volunteer and is now a part time employee.

### **Include +**

Include is a programme which aims to support young people aged 10 -15 to combat and change the negative influence of delinquent peer groups and prevent young people from initially

becoming involved in gun, knife and gang related crime

The programme supports young people for a period of 26 weeks and is delivered twice a week. The programme incorporates one group work session covering subjects such as Bullying, Gangs Awareness, and Relationships whilst the second weekly session is activity based, and includes access to the CYDT music studio, drama, arts and crafts and healthy living sessions and in addition a community based project is undertaken. Over the lifetime of the project CYDT has worked with over 90 young people, and supported many to access other provisions, and support mechanisms. The Home Office Community Fund closed in March 2011, however CYDT continued to deliver this programme for a further 3 months to effectively signpost service users to alternative programmes.

### **ISS Education Provision**

CYDT provide an alternative education provision for the South London ISS, an alternative programme to a custodial sentence. CYDT receives referrals for those young people who are subject to a court order or bail conditions, and who are not currently engaged in statutory education. CYDT provide a varied programme of alternative education, whilst a more appropriate placement is secured. In 2011/12, CYDT worked with over 40 young people and worked in partnership with ISS, to support and prepare over 90% of beneficiaries into college or an alternative placement.

### **Summer Arts College**

CYDT were commissioned by South London ISS and Croydon YOT to deliver the Croydon Summer Arts College to 10 young people on ISS/YRO orders (an alternative to a custodial sentence).

The programme is delivered over the 3 week summer holiday and over 25 hours each week, and attendance is compulsory. The young people participate in various art activities and study a minimum of 3 different art forms, to compile a portfolio of work to achieve a Bronze Level Art Award. The art forms that the young people chose to study consisted of Free Running, Graffiti Art, Music, and Photography.

7 young people achieved the Bronze Arts Award, and produced an amazing portfolio of art work which can be seen across the CYDT site, and a DVD which accompanied the music created in the studio, and a collage of different photographs.

CYDT would like to thank Croydon Youth Offending Team and South London ISS for the opportunity and support offered during this programme, and look forward to next year's summer project.

### **TMS**

TMS is a fully equipped music studio and media suite, consisting of 6 apple mac computers with access to software programmes such as Reason and LOGIC, a mixing desk, vocal booth and recording facilities.



TMS facilitates a range of programmes including bespoke programmes for agencies, schools and pupil referral units. All programmes will be catered to support the needs of the beneficiaries and may consist of structured 2 hour sessions for 8 -10 weeks, and provide young people with an opportunity to write lyrics, DJ, and record vocals, to culminate in the production of a CD.

TMS also supports other CYDT programmes such as Summer Arts College and ISS

TMS is also funded by Youth Music to develop a programme called Streets to Beats, which will provide young people with access to a free music making project

A range of sessions are offered, including some specific school sessions during the day, and a range of open sessions after school and at weekends and all young people can be accredited for work through the Arts Award

In 2011/12 over 100 young people participated in activities and sessions within the Music Studio

### **Integr8**

CYDT are developing an intergenerational project called Integr8, which will be accessible to all community members living within the Selhurst area.

The project will provide a programme of activities which will consist of groupwork/discussions and a group project. The interventions will provide the opportunity to break communication barriers enabling participants to develop and establish relationships with other generations

The project started in January 2012 with a month networking and planning phase. Delivery of the project will commence in September 2012

### **CCB**

CCB (Croydon Community Bus) is a converted London Transport double decker bus, which provides mobile play and youth work activities in areas of isolation and deprivation. CCB aims to engage with young people aged 8 -19, and provides age appropriate activities for all beneficiaries

CCB is fully equipped with a dedicated arts and crafts area located on the upper deck of the bus, alongside a designated games console room. Downstairs consists of discussion pods, which can be utilised for groupwork activities, 1-2-1 sessions, and chill out areas. On board are a number of plasma TV's, a mini kitchenette, and varied sports equipment and accessories which can be utilised in outdoor areas or green spaces

Each CCB session is 2 hours in length, and the experienced and qualified staff team develop a delivery plan, which includes a 20 minute structured activity. The activities may consist of discussions, worksheets, quizzes, on a range of issues that affect young people. The activity will increase the beneficiaries understanding, knowledge and decision making skills. Following completion of the structured activity, beneficiaries can participate in activities of their choice

CCB staff can provide information, advice and guidance on a wide range of issues, and signpost to other services as appropriate

CCB is a condom distribution and chlamydia testing site, and provides young people with literature to take away on a range of subjects

In 2011/12 the CCB project worked with over 350 young people across all sessions

### **The Bridge**

The Bridge is a weekly youth group for LGBT young people aged 13 -21 The Bridge offers young people a safe, non judgemental environment to express themselves, and to meet and socialise with other like minded young people

The project also provides all young people with an opportunity to access 1-2-1 support, and will effectively signpost and support young people to access additional support and information, advice and guidance services

In 2011/12, The Bridge had a collective membership of 65 young people, which is a 50% increase on the previous year, and it is continuing to increase!

### **The Family Project**

The Family Project provided a variety of sessions, activities and programmes to enable parents and carers to spend quality time with their children

The aim of The Family Project was to promote the social capital of the family, improve relationships, communication, and understanding of one another's needs

The Family Project worked with 82 families, providing access to 10 week engagement programmes, family mentoring sessions, drop in sessions, and family days and events

The Family Project was funded by the Transition Fund and closed in March 2012

### **Ignite**

Ignite is a weekly youth club for young people aged 10 - 15 The youth club provides structured activities for young people to participate within such as Art, Drama, Sports, Music and Cooking It also provides a safe place for young people to meet their friends, play on the latest games consoles, football tables and pool Ignite is funded by Awards for All

### **Public Benefit**

The Trustees confirm that they have referred to the guidance contained in the Charity Commission's general guidance on public benefit when reviewing our objectives and activities and in the planning of future activities It is the judgement of the Trustees that activities in pursuit of the above objectives fully meet the public benefit test, which they have kept in mind in planning programmes for CYDT In delivering services and in the appointment of staff, volunteers and trustees CYDT operates a strict policy of no discrimination on any grounds

### **Reserves Policy**

The Board of Trustees have established a policy whereby the unrestricted funds not committed or invested in tangible assets (the free reserves) held by the charity should be between 3 and 6 months of the resources expended. Free reserves currently stand at £79,540. Designated funds are set out in note 13 to the accounts.

### **Investment Policy**

The Board of Trustees have considered the most appropriate policy for investing funds not immediately required for operations and in consequence operates a high interest bank account linked to predicted monthly expenditure. This is the only viable option at this moment in time taking into consideration that the majority of incoming funds are soon required to sustain the day to day running of the Trust and its associated projects.

### **Statement of Trustees' Responsibilities**

The trustees (who are also directors of Croydon Youth Development Trust for the purposes of company law) are responsible for preparing the Trustees' Annual Report and the financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

Company law 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 charitable company and of the incoming resources and application of resources, including the income and expenditure, of the charitable company for that period. In preparing those financial statements, the trustees are required to

- a) select suitable accounting policies, and then apply them consistently,
- b) observe the methods and principles in the Charities SORP,
- c) make judgments and estimates that are reasonable and prudent,
- d) state whether applicable UK accounting standards have been followed, subject to any departures disclosed and explained in the financial statements;
- e) prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charitable company will continue in operation.

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

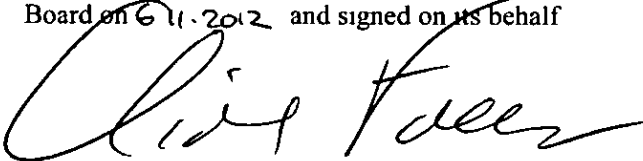
## Croydon Youth Development Trust

Trustees' Report  
for the year ended  
31 March 2012

The trustees are responsible for the maintenance and integrity of the corporate and financial information included on the charitable company's website. Legislation in the United Kingdom governing the preparation and dissemination of financial statements may differ from legislation in other jurisdictions.

The trustees confirm that, so far as they are aware, there is no relevant audit information of which the charity's auditor is unaware. The trustees have taken all the steps that they ought to have taken to make themselves aware of any relevant audit information and to establish that the auditor is aware of that information.

This report, which has been prepared in accordance with the special provisions relating to companies subject to the small companies regime within Part 15 of the Companies Act 2006, was approved by the Board on 6.11.2012 and signed on its behalf

A handwritten signature in black ink, appearing to read 'Clive Fraser', written in a cursive style.

Clive Fraser, Chair

**INDEPENDENT AUDITOR'S REPORT TO THE MEMBERS OF CROYDON YOUTH DEVELOPMENT TRUST**

We have audited the financial statements of Croydon Youth Development Trust for the year ended 31 March 2012 which comprise the Statement of Financial Activities, the Balance Sheet and the related notes numbered 1 to 15. The financial reporting framework that has been applied in their preparation is the requirements of the Financial Reporting Standard for Smaller Entities (effective April 2008) (United Kingdom Generally Accepted Accounting Practice applicable to Smaller Entities)

This report is made solely to the charity's members, as a body, in accordance with Chapter 3 of Part 16 of the Companies Act 2006. Our audit work has been undertaken so that we might state to the charity's members those matters we are required to state to them in an auditor's report and for no other purpose. To the fullest extent permitted by law, we do not accept or assume responsibility to anyone other than the charity and the charity's members as a body, for our audit work, for this report, or for the opinions we have formed.

**Respective responsibilities of trustees and auditors**

As explained more fully in the Statement of Trustees' Responsibilities, the trustees (who are also the directors of the charitable company for the purposes of company law) are responsible for the preparation of the financial statements and for being satisfied that they give a true and fair view.

Our responsibility is to audit and express an opinion on the financial statements in accordance with applicable law and International Standards on Auditing (UK and Ireland). Those standards require us to comply with the Auditing Practices Board's (APB's) Ethical Standards for Auditors.

**Scope of the audit of the financial statements**

An audit involves obtaining evidence about the amounts and disclosures in the financial statements sufficient to give reasonable assurance that the financial statements are free from material misstatement, whether caused by fraud or error. This includes an assessment of whether the accounting policies are appropriate to the charitable company's circumstances and have been consistently applied and adequately disclosed, the reasonableness of significant accounting estimates made by the trustees, and the overall presentation of the financial statements. In addition, we read all the financial and non-financial information in the Trustees' Annual Report to identify material inconsistencies with the audited financial statements. If we become aware of any apparent material misstatements or inconsistencies we consider the implications for our report.

**Opinion**

In our opinion the financial statements

- give a true and fair view of the state of the charitable company's affairs as at 31 March 2012 and of its incoming resources and application of resources, including its income and expenditure, for the year then ended,
- have been properly prepared in accordance with United Kingdom Generally Accepted Accounting Practice applicable to Smaller Entities, and
- have been prepared in accordance with the Companies Act 2006

**Emphasis of matter - Going concern**

In forming our opinion on the financial statements, which is not qualified, we have considered the adequacy of the disclosure made in note 1(1) to the financial statements concerning the charity's ability to continue as a going concern. In common with many other voluntary organisations in the current economic climate, funding levels are uncertain for 2012/13 and beyond. Operations are being tightly managed and finances closely monitored to ensure current budgets are adhered to, and that sufficient reserves remain in place to enable an orderly wind-down should this be necessary. Although access to funding in the new climate is a priority, the current conditions indicate the existence of a material uncertainty which may cast significant doubt about the charity's ability to continue as a going concern. The financial statements do not include the adjustments that would result if the charity was unable to continue as a going concern.

**Opinion on other matter prescribed by the Companies Act 2006**

In our opinion the information given in the Trustees' Annual Report for the financial year for which the financial statements are prepared is consistent with the financial statements.

**Matters on which we are required to report by exception**

We have nothing to report in respect of the following matters where the Companies Act 2006 requires us to report to you if, in our opinion:

- adequate accounting records have not been kept or returns adequate for our audit have not been received from branches not visited by us, or
- the financial statements are not in agreement with the accounting records and returns, or
- certain disclosures of trustees' remuneration specified by law are not made, or
- we have not received all the information and explanations we require for our audit, or
- the trustees were not entitled to prepare the financial statements in accordance with the small companies regime and take advantage of the small companies exemption in preparing the Trustees' Annual Report.



Timothy Sullivan FCA  
Senior Statutory Auditor  
For and on behalf of Field Sullivan Limited  
Statutory Auditors  
Chartered Accountants  
Neptune House  
70 Royal Hill  
London  
SE10 8RF

Date 12/11/12

## Croydon Youth Development Trust

### Statement of Financial Activities and Income and Expenditure Account for the year ended 31 March 2012

	<u>Note</u>	<u>Restricted Funds</u>	<u>Unrestricted Funds</u>	<u>Total Funds 2012</u>	<u>Total Funds 2011</u>
		£	£	£	£
<b>Incoming resources</b>					
Incoming resources from generated funds					
Voluntary income	2	234,523	5,798	240,321	184,078
Investment income		-	68	68	57
Incoming resources from charitable activities					
	3	74,000	161,712	235,712	250,103
Other incoming resources					
		-	6,929	6,929	-
<b>Total incoming resources</b>		<u>308,523</u>	<u>174,507</u>	<u>483,030</u>	<u>434,238</u>
<b>Resources expended</b>					
Costs of generating funds					
	4	-	6,000	6,000	1,632
Charitable activities					
	5	244,840	174,281	419,121	577,956
Governance costs					
	6	6,926	-	6,926	7,513
<b>Total resources expended</b>		<u>251,766</u>	<u>180,281</u>	<u>432,047</u>	<u>587,101</u>
<b>Net income/(expenditure) for the year</b>		56,757	(5,774)	50,983	(152,863)
<b>Management charges</b>		(47,656)	47,656	-	-
<b>Transfers between funds</b>		-	-	-	-
<b>Net movement in funds</b>		<u>9,101</u>	<u>41,882</u>	<u>50,983</u>	<u>(152,863)</u>
<b>Reconciliation of funds</b>					
Total funds brought forward					
		-	59,834	59,834	212,697
<b>Total funds carried forward</b>		<u>9,101</u>	<u>101,716</u>	<u>110,817</u>	<u>59,834</u>

# **Croydon Youth Development Trust**

Company Registered No. 3246751

Balance sheet  
as at  
31 March 2012

	<u>Note</u>	<u>2012</u>		<u>2011</u>	
		<u>£</u>	<u>£</u>	<u>£</u>	<u>£</u>
<b>Fixed assets</b>					
Tangible assets	9		<u>22,176</u>		<u>31,709</u>
<i>Total fixed assets</i>			<u>22,176</u>		<u>31,709</u>
<b>Current assets</b>					
Debtors	10	69,406		45,967	
Cash at bank and in hand		<u>62,272</u>		<u>195,951</u>	
<i>Total current assets</i>		<u>131,678</u>		<u>241,918</u>	
<b>Creditors: amounts falling due within one year</b>	11	<u>(43,037)</u>		<u>(213,793)</u>	
<i>Net current assets</i>			88,641		28,125
<b>Total assets less current liabilities</b>			<u>110,817</u>		<u>59,834</u>
<i>Net assets</i>			<u>110,817</u>		<u>59,834</u>
<b>The funds of the charity:</b>					
Restricted funds	13		9,101		-
Unrestricted funds					
Designated	13	22,176		31,709	
General fund	13	<u>79,540</u>		<u>28,125</u>	
Total unrestricted funds			101,716		59,834
<i>Total charity funds</i>	13		<u>110,817</u>		<u>59,834</u>

These financial statements, which have been prepared in accordance with the special provisions relating to the small companies regime within Part 15 of the Companies Act 2006 and in accordance with the Financial Reporting Standard for Smaller Entities (effective April 2008), were approved by the Board on 6.11.2012 and signed on its behalf by



Clive Fraser, Chair



## Croydon Youth Development Trust

Notes to the accounts  
for the year ended  
31 March 2012

### **1 Accounting policies**

The principal accounting policies are summarised below. The accounting policies have been applied consistently throughout the year and in the preceding year.

#### **(i) Basis of accounting**

The financial statements have been prepared under the historical cost convention and in accordance with the Companies Act 2006, the Financial Reporting Standard for Smaller Entities (effective April 2008) and the Statement of Recommended Practice Accounting and Reporting by Charities issued in March 2005.

In common with many other voluntary organisations in the current economic climate, funding levels are uncertain for 2012/13 and beyond. Operations are being tightly managed and finances closely monitored to ensure current budgets are adhered to, and that sufficient reserves remain in place to enable an orderly wind-down should this be necessary. Access to funding in the new climate is a priority, and the trustees are hopeful that CYDT will obtain sufficient funding to continue in operation one way or another. For this reason, the trustees consider the going concern basis to be appropriate.

#### **(ii) Fund accounting**

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

Designated funds are unrestricted funds earmarked by the trustees for particular purposes.

Restricted funds are subject to restrictions on their expenditure imposed by the donor or through the terms of an appeal.

#### **(iii) Incoming resources**

All incoming resources are included in the Statement of Financial Activities when the charity is entitled to the income and the amount can be quantified with reasonable accuracy. The following specific policies are applied to particular categories of income:

- Voluntary income is received by way of grants, donations and gifts and is included in full when receivable.
- Income from charitable activities relates to the provision of services that are recognised as income when the service is delivered.
- Secondment recharges are recognised as income from charitable activities in line with the underlying expenditure.
- Donated services and facilities are included at the value to the charity where this can be quantified. The value of services provided by volunteers has not been included in these accounts.
- Investment income is accounted for on an accruals basis.

Where income is received, some or all of which is specifically in relation to future periods, the relevant amount is deferred and credited to the Statement of Financial Activities in the period to which it relates.

#### **(iv) Resources expended**

Expenditure is accounted on an accruals basis as a liability is incurred. Expenditure includes any VAT which cannot be fully recovered, and is reported as part of the expenditure to which it relates.

- Costs of generating funds comprise the costs associated with attracting voluntary income.
- 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.
- Governance costs include those costs associated with meeting the constitutional and statutory requirements of the charity and include the audit fees and costs linked to the strategic management of the charity.
- All costs are allocated between the expenditure categories of the SOFA on a basis designed to reflect the use of the resource. Costs relating to a particular activity are allocated directly, others are apportioned on an appropriate basis.

## Croydon Youth Development Trust

Notes to the accounts  
for the year ended  
31 March 2012

### 1 Accounting policies (cont'd)

#### (v) Fixed assets

Tangible fixed assets are stated at cost less accumulated depreciation. The cost of minor additions or those costing below £400 are not capitalised. Depreciation is provided at rates calculated to write off the cost of each asset over its expected useful life. The rates used are as follows:

Freehold property	Over fifty years
Leasehold improvements	Over the remaining life of the lease
Office equipment	Over two to four years
Motor vehicles	Over three to five years
Studio equipment	Over three to four years

The Croydon Community Bus is carried at nil value. It was originally donated and there is no record of historic cost. It is not considered necessary to attach a value, particularly as a substantial sum is to be spent in the near future to ensure compliance with new legislation.

### 2 Voluntary income

		<u>Restricted Funds</u>	<u>Unrestricted Funds</u>	<u>Total Funds 2012</u>	<u>Total Funds 2011</u>
		£	£	£	£
Family Project	Transition Fund	180,000	-	180,000	-
CC Bus	Garfield Weston Foundation	10,000	-	10,000	-
CC Bus	The Co-op Community Fund	2,000	-	2,000	-
CC Bus	Net assets received on merger (note 15)	-	-	-	7,585
TMS	Youth Music	11,250	-	11,250	-
TMS	Youth & Philanthropy Initiative	-	-	-	3,000
Integr8	Community Development Foundation	15,073	-	15,073	-
Ignite	Big Lottery Fund	10,000	-	10,000	-
Core	Youth Service	-	5,658	5,658	11,316
Core	Lloyds TSB Foundation	5,000	-	5,000	15,000
Core	Jack Petchey Foundation	1,200	-	1,200	1,800
Core	Other	-	140	140	125
Mystery Shop	London Borough of Croydon	-	-	-	11,250
Step 2 Success	London Borough of Croydon	-	-	-	75,000
YSDF	Home Office	-	-	-	(9,331)
Include+	Home Office	-	-	-	10,000
YIP	Childrens Fund	-	-	-	58,333
<b>Total</b>		<u>234,523</u>	<u>5,798</u>	<u>240,321</u>	<u>184,078</u>

## Croydon Youth Development Trust

Notes to the accounts  
for the year ended  
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### 3 Incoming resources from charitable activities

		<u>Restricted Funds</u>	<u>Unrestricted Funds</u>	<u>Total Funds 2012</u>	<u>Total Funds 2011</u>
		£	£	£	£
CABS	Croydon YOT - Safer Croydon	74,000	-	74,000	74,000
CABS	Beckmead	-	1,100	1,100	1,380
CABS	Conningsby Centre	-	2,970	2,970	3,140
CABS	Phil Edwards Centre	-	2,885	2,885	3,075
CABS	Kingsdown Secondary School	-	170	170	3,395
CABS	Bensham Manor	-	305	305	3,720
CABS	John Ruskin College	-	6,600	6,600	4,800
CABS	Other income	-	300	300	1,850
LGBT	Youth Service	-	18,000	18,000	18,000
ISSP	ISSP Education	-	20,500	20,500	20,000
ISSP - AC	ISSP Summer Arts College	-	11,000	11,000	10,000
TMS	Other income	-	4,385	4,385	5,395
Localities	LB Croydon EIFS	-	12,548	12,548	-
CC Bus	LB Croydon Housing Dept	-	9,112	9,112	2,303
CC Bus	Youth Service	-	4,921	4,921	2,000
CC Bus	Merton Voluntary Sector Council	-	-	-	75
PREP 12	Connexions	-	-	-	30,161
FIP	Croydon YOT	-	-	-	40,756
Core	Secondment recharge	-	63,463	63,463	23,911
Core	Other income	-	3,453	3,453	2,142
<b>Total</b>		<u>74,000</u>	<u>161,712</u>	<u>235,712</u>	<u>250,103</u>

### 4 Costs of generating funds

	<u>2012</u>	<u>2011</u>
	<u>Total Funds</u>	<u>Total Funds</u>
	£	£
Costs of generating voluntary income		
Consulting	6,000	-
Advertising	-	1,632
<b>Total</b>	<u>6,000</u>	<u>1,632</u>

## Croydon Youth Development Trust

Notes to the accounts  
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### 5 Charitable activities

	<b>Total Funds 2012</b>	<b>Total Funds 2011</b>
	<b>£</b>	<b>£</b>
Salaries (note 7)	310,698	426,216
Grants paid (note 15)	-	11,521
Consulting	-	2,592
Project costs	15,881	17,545
Motor expenses	23,088	10,428
Travel and accommodation	-	39
Equipment	2,066	2,156
Insurance	6,687	5,780
Rent	21,383	21,754
Repairs	5,998	11,237
Subscriptions	2,858	1,732
Telephone	6,533	6,131
Gas and electricity	4,714	5,106
Staff welfare	3,621	5,598
Training	-	-
Office supplies	3,113	6,147
Legal and professional fees	874	95
Other expenses	2,074	1,696
Bank charges	100	86
Depreciation	9,533	41,132
Profit on disposal of fixed assets	(300)	-
Bad debt expense	200	965
<b>Total</b>	<b><u>419,121</u></b>	<b><u>577,956</u></b>

### 6 Governance costs

Audit	3,000	3,480
Accountancy	2,016	2,684
Consulting	1,910	1,349
<b>Total</b>	<b><u>6,926</u></b>	<b><u>7,513</u></b>

#### Fees payable to auditor

Audit - current year	3,000	3,480
Accountancy - current year	1,800	2,220
Consulting - current year	-	660
Consulting - previous year	-	294
	<b><u>4,800</u></b>	<b><u>6,654</u></b>

## Croydon Youth Development Trust

Notes to the accounts  
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### 7 Staff costs and numbers

	<u>2012</u>	<u>2011</u>
	£	£
Staff costs were as follows		
Salaries and wages	284,297	390,433
Social Security costs	26,401	35,783
Total	<u>310,698</u>	<u>426,216</u>

No employee received emoluments of more than £60,000 (2011 nil)

The average number of employees during the year was as follows

	<u>2012</u>	<u>2011</u>
	No.	No.
Average	<u>20</u>	<u>21</u>
Expressed as full-time equivalents	<u>11</u>	<u>14</u>

### 8 Trustee remuneration, expenses and related party transactions

No trustees received any remuneration or reimbursed expenses during the year (2011 nil)

No related parties had any personal interest in any contract or transaction entered into by the charity during the year (2011 nil)

## Croydon Youth Development Trust

Notes to the accounts  
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### 9 Tangible fixed assets

	<u>Freehold properties</u>	<u>Short Leasehold properties</u>	<u>Office equipment</u>	<u>Project equipment</u>	<u>Motor vehicles</u>	<u>Studio equipment</u>	<u>Total</u>
	£	£	£	£	£	£	£
<i>Cost</i>							
At 1 April 2011	19,000	215,396	50,404	640	61,994	52,506	399,940
Additions	-	-	-	-	-	-	-
Disposals	-	-	-	-	(23,626)	-	(23,626)
At 31 March 2012	<u>19,000</u>	<u>215,396</u>	<u>50,404</u>	<u>640</u>	<u>38,368</u>	<u>52,506</u>	<u>376,314</u>
<i>Accumulated depreciation</i>							
At 1 April 2011	3,800	215,396	49,140	640	51,574	47,681	368,231
Charge for the year	380	-	965	-	5,220	2,968	9,533
Disposals	-	-	-	-	(23,626)	-	(23,626)
At 31 March 2012	<u>4,180</u>	<u>215,396</u>	<u>50,105</u>	<u>640</u>	<u>33,168</u>	<u>50,649</u>	<u>354,138</u>
<i>Net book value</i>							
At 31 March 2012	<u>14,820</u>	<u>-</u>	<u>299</u>	<u>-</u>	<u>5,200</u>	<u>1,857</u>	<u>22,176</u>
At 31 March 2011	<u>15,200</u>	<u>-</u>	<u>1,264</u>	<u>-</u>	<u>10,420</u>	<u>4,825</u>	<u>31,709</u>

### 10 Debtors

	<u>2012</u>	<u>2011</u>
	£	£
Trade debtors	49,753	42,661
Prepayments	12,724	3,306
Accrued income	6,929	-
Total	<u>69,406</u>	<u>45,967</u>

## Croydon Youth Development Trust

Notes to the accounts  
for the year ended  
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### 11 Creditors: amounts falling due within one year

	<b>2012</b>	<b>2011</b>
	<b>£</b>	<b>£</b>
Trade creditors	438	1,221
Accruals	8,581	12,572
Deferred income (see below)	33,113	200,000
Other creditors	905	-
Total	<b>43,037</b>	<b>213,793</b>

All deferred income at 31 March 2012 relates to incoming resources deferred in the current year. All income deferred at 31 March 2011 was released in the current year.

### 12 Analysis of net assets between funds

	<b>Unrestricted</b>	<b>Unrestricted</b>	<b>Restricted</b>	<b>Total</b>
	<b>General</b>	<b>Designated</b>	<b>Funds</b>	<b>Funds</b>
	<b><u>Funds</u></b>	<b><u>Funds</u></b>	<b><u>Funds</u></b>	<b><u>Funds</u></b>
	<b>£</b>	<b>£</b>	<b>£</b>	<b>£</b>
Tangible fixed assets	-	22,176	-	22,176
Current assets	116,272	-	15,406	131,678
Current liabilities	(36,732)	-	(6,305)	(43,037)
Net assets at 31 March 2012	<b>79,540</b>	<b>22,176</b>	<b>9,101</b>	<b>110,817</b>

## Croydon Youth Development Trust

Notes to the accounts  
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### 13 Movements in funds

	<u>At 1 April 2011</u>	<u>Incoming resources</u>	<u>Outgoing resources</u>	<u>Management charges</u>	<u>At 31 March 2012</u>
	£	£	£	£	£
<b>Restricted funds:</b>					
TMS	-	11,250	(11,250)	-	-
CABS (Safer Croydon)	-	74,000	(74,000)	-	-
Integr8	-	15,073	(9,627)	(5,446)	-
CCBus	-	12,000	(12,000)	-	-
Ignite	-	10,000	(599)	(1,500)	7,901
Transition Fund	-	180,000	(139,290)	(40,710)	-
Jack Petchey Foundation	-	1,200	-	-	1,200
Lloyds TSB Foundation	-	5,000	(5,000)	-	-
<b>Total restricted funds</b>	<u>-</u>	<u>308,523</u>	<u>(251,766)</u>	<u>(47,656)</u>	<u>9,101</u>
<b>Unrestricted funds:</b>					
<b>Designated funds</b>					
Fixed assets	31,709	-	(9,533)	-	22,176
	<u>31,709</u>	<u>-</u>	<u>(9,533)</u>	<u>-</u>	<u>22,176</u>
<b>General fund</b>	28,125	174,507	(170,748)	47,656	79,540
<b>Total unrestricted funds</b>	<u>59,834</u>	<u>174,507</u>	<u>(180,281)</u>	<u>47,656</u>	<u>101,716</u>
<b>Total funds</b>	<u>59,834</u>	<u>483,030</u>	<u>(432,047)</u>	<u>-</u>	<u>110,817</u>

The fixed assets designated fund reflects the reducing net book value of all fixed assets

Restricted funds were as follows

TMS - received from Youth Music for the Streets to Beats programme

CABS - service level agreement with Croydon Youth Offending Service

Integr8 - received from the Home Office Community Action Against Crime Innovation Fund via the Community Development Foundation

CCBus - received from The Garfield Weston Foundation and The Co-operative Group Community Fund to support the weekly Bus sessions

Ignite - received from the Big Lottery Fund towards the Ignite Youth Group

Transition Fund - received from the Transition Fund to fund the Family Project

Jack Petchey Foundation - to spend on projects chosen by the award winners

Lloyds TSB Foundation - towards the salary of the Operations Manager



## Croydon Youth Development Trust

Notes to the accounts  
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### 14 Commitments under operating leases

As at 31 March 2012 the company had annual commitments under non-cancellable operating leases as set out below

	<u>2012</u>	<u>2011</u>
	<u>£</u>	<u>£</u>
Operating leases which expire		
Within one year	1,415	20,000
Between one and five years	-	1,886
	<u>1,415</u>	<u>21,886</u>

### 15 Merger with Croydon Community Bus

The following are included within the 2011 amounts in these financial statements

Croydon Community Bus was a separate legal entity until the merger with CYDT on 1 January 2011. For the period to 31 December 2010, CYDT managed the finance function for CCB. The accumulated balance of £11,521 was written off on 31 December 2010, and is disclosed as a grant paid in note 5 to the financial statements.

At 1 January 2011, CCB's net assets of £7,585 were transferred to CYDT. This is disclosed as voluntary income in note 2 to the financial statements.

CC Bus is accounted for as a CYDT project for the period from January to March 2011, and is disclosed as follows:

Incoming resources (note 3)	4,378
Resources expended (note 5)	<u>13,708</u>
Net resources expended Jan-March 11	<u>(9,330)</u>