

Commentary on the model Trustees' Annual Report and accounts: Westbeach Youth Club

This example is for a charity preparing receipts and payments accounts.

The youth club charity had an income of £47,476 in the year and is eligible for independent examination. As the charity is below the larger charity threshold it may also prepare a simple annual report (refer to CC15d Charity Reporting and Accounting: The essentials and the Charities (Accounts and Reports) Regulations 2008). An example report by the charity's the independent examiner (see 'CC32- Independent Examination of Charity Accounts' for further examples of examiner's reports) is also included.

The trustees' annual report CC16b pro forma

Trustees do not have to use the pro forma to write their annual report but the form includes all the information trustees must provide and gives an opportunity to provide further optional information if the trustees so wish.

The '**Summary of the main activities undertaken**' also includes confirmation that the trustees have had regard to our guidance on public benefit when planning the charity's activities. Further information about is provided in a '**Summary of the main achievements**'. Additional voluntary information is provided about the contribution made by volunteers, collaboration with other organisations and details of the charity's main policies and future plans. In addition, the report confirms that the trustees received no remuneration or other benefits from the charity.

The accounts CC16a pro forma (in original form as a separate excel document)

The accounts pro forma is suitable for comparatively straightforward accounts. Before using the pro forma please read the completion notes. We also recommend that a bank reconciliation is prepared to reconcile the closing balance at bank before completing the form. Also charities with several restricted funds or more complex affairs may need to summarise their information before using the pro forma or alternatively use it as a tool to assist in the design of their own accounts.

In the example gift aid recovered from HM Revenue and Customs is shown separately. The charity has a small restricted fund, called the Youth Aid Appeal, associated with the awards scheme and has undertaken fundraising, the proceeds of which were restricted for the awards only. The acquisition of functional fixed assets is shown separately on row A4.

The statement of assets and liabilities includes cash at bank and also identifies an outstanding gift aid claim relating to the year which was not received by the 31st December 2016. Similarly there is an invoice from PC Services which has not been paid relating to work undertaken prior to the year end.

The minibus, office and computer equipment are listed under the section 'assets retained for the charity's own use' and the trustees have provided voluntary information about their estimate of the residual value of the minibus.



Trustees' annual report for the period

	Period start date				Period end date		
	Day 01	Month 01	Year 2016		Day 31	Month 12	Year 2016

From

To

Reference and administration details

Charity name *Westbeach Youth Club*

Other names charity is known by *WYC*

Registered charity number (if any) *999xx9*

Charity's principal address

Room 5

Westbeach, Community Centre

Westbeach, Seatown

Postcode *ST11 2ZZ*

Names of the charity trustees who manage the charity

	Trustee name	Office (if any)	Dates acted if not for whole year	Name of person (or body) entitled to appoint trustee (if any)
1	<i>Janet West</i>	<i>Chair</i>		
2	<i>Frank Doyle</i>			
3	<i>Robert Cox</i>	<i>Fundraising Secretary</i>		
4	<i>Suzan Rich</i>		<i>From 1 January until 18 July</i>	
5	<i>Judith Rich</i>		<i>From 18 July</i>	
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16				
17				

Names of the trustees for the charity, if any, (for example, any custodian trustees)

Name	Dates acted if not for whole year

Names and addresses of advisors (Optional information)

Type of advisor	Name	Address
Bank	<i>Our Bank PLC</i>	<i>210 High Street, Seatown, ST1 4AB</i>

Name of chief executive or names of senior staff members (Optional information)

Part time youth workers Andrew Able and Sophie Dancer

Structure, governance and management

Description of the charity's trusts

Type of governing document (eg. trust deed, constitution)	<i>Constitution adopted 4th March 2000</i>
How the charity is constituted (eg. trust, association, company)	<i>Unincorporated association</i>
Trustee selection methods (eg. appointed by, elected by)	<i>Trustees are appointed or reappointed annually at the Annual General Meeting held in July</i>

Additional governance issues (Optional information)

You **may choose** to include additional information, where relevant, about:

Policies and procedures adopted for the induction and training of trustees

The charity's organisational structure and any wider network with which the charity works

Relationship with any related parties

Trustees' consideration of major risks and the system and procedures to manage them

Membership of the club is open to young people aged between 11 and 18 residing in the Seatown locality. The trustees oversee the day to day running of the club. The trustees seek the views of members, the club's youth workers and volunteers in deciding the activities to be run. There is a child protection policy in place. Criminal Records Bureau checks are carried out prior to commencement of employment or trusteeship and checks are carried out again in line with statutory requirements. WYC is partnered with the community association with whom we jointly undertake the summer activity programme and from whom we rent the rooms for the IT suite and Junior and Senior club activities. All trustees give their time voluntarily and received no remuneration or other benefits.

Objectives and activities

Summary of the objects of the charity set out in its governing document

To advance the mental, physical and spiritual welfare of Young People by promoting a scheme of awards and their personal development.

Summary of the main activities undertaken for the public benefit in relation to these objects

In planning our activities for the year we kept in mind the Charity Commission's guidance on public benefit at our trustee meetings.

The main activities are as follows:

- the Duke of Edinburgh awards scheme;*
- the design of personal development plans; and*
- a programme of youth orientated events and activities.*

These activities benefit young people by developing their self-confidence and social skills, their practical IT skills and life skills and providing opportunities for young people to become volunteers themselves. We welcome all young people, aged between 11 and 18, regardless of personal background, faith, gender or personal circumstances.

Additional details of objectives and activities (Optional information)

You **may choose** to include further statements, where relevant, about:

Policy on grantmaking

Policy programme related investment

Contribution made by Volunteers

We are grateful for the many hours volunteers, including member volunteers, have spent listening and encouraging our members and working with the club's youth workers. Without this valuable contribution of time, energy and expertise we would not have been able to achieve so much.

Achievements and performance

Summary of the main achievements of the charity during the year.

Spring: The new Monday Junior and Senior Clubs were regularly attended by at least 30 young people who enjoyed various activities including play station, pool table, games, music and table tennis. All our Duke of Edinburgh groups, 37 young people in total, began map work, and training for their expeditions and all participants found volunteering opportunities in the local community. The Tuesday, Wednesday and Thursday Junior sections, at least 35 members, met weekly for games and training sessions. Following the purchase of the second hand minibus in 2015, WYC has undertaken a broader range of activities and at Easter there was great excitement as Dartmoor appeared out of the mist on the road up from Yelverton as we headed out on a field trip with 12 of our junior members.

Summer: 25 members of the Senior club took part in the 'do it yourself Cotswolds long weekend cycle event. The Duke of Edinburgh Silver group (11 members) went windsurfing in Cornwall, with a visit to a Tin Mine and to Lands End. Quality Camping skills were much in evidence.

Autumn: The half term event was a success. Training in map work was carried out with great dedication from all those involved. The Silver and Gold group (32 members) passed with flying colours. Personal development plan workshops were held and attended by 12 members and 10 non-members.

Extras: The keyboard tuition classes were attended by over a dozen members and we are now looking into providing classes in other musical instruments. Following the purchase this year of new computer equipment, the IT suite is now upgraded to the new Windows product suite with 12 operational computers, and a qualified lecturer.

Fundraising: A member suggested a charity car wash, which raised £650 for club funds. Tombola, Raffles, jumble Sales have raised £350. Local businesses donated office furniture.

Financial review

Brief statement of the charity's policy on reserves

Cash at bank at 31/12/2016 was £12k in unrestricted funds. The main financial risk to the charity is loss of funding from the Council and reduced donations. The funds are held to cover 4 months operational costs in the event of a loss of income and to meet any unforeseen expenditure that may occur.

Details of any funds materially in deficit

Not applicable

Further financial review details: (Optional information)

You may choose to include additional information, where relevant about:

The charity's principal sources of funds (including any fundraising).

How expenditure has supported the key objectives of the charity.

Investment policy and objectives including any ethical investment policy adopted.

Our main source of funds this year has been grants, donations and entrance and activity fees for participants in the award programme. We use general funds to subsidise award activity costs and hold a small restricted fund to subsidise award entrance and activity costs for individuals who would otherwise not be able to participate in the awards. Seatown District Council provided a further grant of £20,000 towards the running costs the charity and has agreed in principle to renew funding for a further 3 years. The majority of income is applied to the awards and clubs related activity. With the main costs incurred being, award entrance fees and activities, Staff costs and transport costs.

Other optional information

Future Plans

The coming year will see a continued emphasis on the use of the Duke of Edinburgh Awards and other structured activities to build and deepen the confidence and capability of our young people.

Declaration

The trustees declare that they have approved the trustees' report above.

Signed on behalf of the charity's trustees

Signature(s) *J West*

Full name(s) Janet West

Position (eg secretary, chair, etc) *Chair*

Date *31st March 2017*



Independent examiner's report on the accounts

Report to the trustees/ members of	Charity Name <i>Westbeach Youth Club</i>
On accounts for the year ended	<i>31st December 2016</i>
Set out on pages	<i>9 and 10</i>

I report to the trustees on my examination of the accounts for the year ended 31 December 2016.

Responsibilities and basis of report As the charity trustees of the Trust, you are responsible for the preparation of the accounts in accordance with the Charities Act 2011 ("the Act").

I report in respect of my examination of the Trust's accounts carried out under s145 of the Act and in carrying out my examination, I have followed the applicable Directions given by the Charity Commission under s145(5)(b) of the Act.

Independent examiner's statement I have completed my examination. I confirm that no material matters have come to my attention in connection with the examination which gives me cause to believe that in, any material respect:

- accounting records were not kept in accordance with section 130 of the Act; or
- the accounts do not accord with the accounting records.

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

Signed: *Eric Scrivner* **Date:** April 4th 2017

Name: Eric Scrivner

Relevant professional qualification(s) or body (if any):

Address: *124 Home Farm Street*
Little Town
Middleshire, QQ1 4MP

Disclosure section

Only complete if the examiner needs to highlight material problems.

Give here brief details of any items that the examiner wishes to disclose.

None to report



Charity Name <i>Westbeach Youth Club</i>	No (if any) <i>999xx9</i>
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Receipts and payments accounts

CC16a

for the period	Period start date <i>01/01/2016</i>	To	Period end date <i>31/12/2016</i>
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Charity Name

Section A Receipts and payments

	Unrestricted funds to the nearest £	Restricted funds to the nearest £	Endowment funds to the nearest £	Total funds to the nearest £	Last year to the nearest £
A1 Receipts					
<i>Grants & Donations</i>	<i>36,250</i>	-	-	<i>36,250</i>	<i>35,255</i>
<i>Membership subscriptions</i>	<i>1,090</i>	-	-	<i>1,090</i>	<i>979</i>
<i>Fundraising: 'Youth Aid' Appeal</i>	-	<i>677</i>	-	<i>677</i>	<i>1,528</i>
<i>Award entrance fees and Activities</i>	<i>5,531</i>	-	-	<i>5,531</i>	<i>11,419</i>
<i>Interest</i>	<i>378</i>	-	-	<i>378</i>	<i>352</i>
<i>Gift aid receipts</i>	<i>3,550</i>	-	-	<i>3,550</i>	<i>4,014</i>
Sub total	<i>46,799</i>	<i>677</i>	-	<i>47,476</i>	<i>53,547</i>
A2 Asset and investment sales, etc.	-	-	-	-	-
Total receipts	<i>46,799</i>	<i>677</i>	-	<i>47,476</i>	<i>53,547</i>
A3 Payments					
<i>Awards and Activity Costs</i>	<i>13,342</i>	<i>777</i>	-	<i>14,119</i>	<i>12,847</i>
<i>Room Hire</i>	<i>1,709</i>	-	-	<i>1,709</i>	<i>1,359</i>
<i>Minibus expenses</i>	<i>4,182</i>	-	-	<i>4,182</i>	<i>8,759</i>
<i>Training/Affiliation</i>	<i>609</i>	-	-	<i>609</i>	<i>762</i>
<i>Staff Remuneration</i>	<i>9,905</i>	-	-	<i>9,905</i>	<i>8,250</i>
<i>Insurance</i>	<i>1,309</i>	-	-	<i>1,309</i>	<i>1,252</i>
<i>New Garden Project</i>	-	-	-	-	<i>5,624</i>
<i>Administration</i>	<i>1,726</i>	-	-	<i>1,726</i>	<i>1,126</i>
<i>Norlands Loft Activity Centre hire</i>	-	-	-	-	<i>4,375</i>
Sub total	<i>32,782</i>	<i>777</i>	-	<i>33,559</i>	<i>44,354</i>

A4 Asset and investment purchases, etc.	4,784	-	-	4,784	10,500
Total payments	37,566	777	-	38,343	54,854
Net of receipts/(payments)	9,233	(100)	-	9,133	(1,307)
A5 Transfers Between Funds	-100	100	-	-	-
A6 Cash funds last year end	2,867		-	2,867	4,174
Cash funds this year end	12,000	-	-	12,000	2,867

Section B Statement of assets and liabilities at the end of the period

Categories	Details	Unrestricted funds to nearest £	Restricted funds to nearest £	Endowment funds to nearest £
B1 Cash funds	<i>Cash at Bank</i>	12,000	-	-
		-	-	-
	Total cash funds	12,000	-	-
	(agree balances with receipts and payments account(s))			
B2 Other monetary assets	<i>Final gift aid claim</i>		-	-
		-	-	-
B3 Investment assets		Fund to which asset belongs	Cost (optional)	Current value (optional)
			-	-
			-	-
B4 Assets retained for the charity's own use		Fund to which asset belongs	Cost (optional)	Current value (optional)
	<i>Minibus</i>	<i>Unrestricted</i>	-	-
	<i>Donated office furniture</i>	<i>Unrestricted</i>	-	8,350
	<i>Computer Equipment</i>	<i>Unrestricted</i>	-	-
		Fund to which liability relates	Amount due (optional)	When due (optional)
B5 Liabilities	<i>PC Services invoice due</i>	<i>Unrestricted</i>	529	
			-	
Signed (on behalf of all the trustees)	<i>J West</i>	Janet West		