

**Blue Watch Youth Centre**  
**Unaudited Financial Statements**  
**31 March 2021**

**CS ACCOUNTING LIMITED**

5 McMillan Close  
Saltwell Business Park  
Low Fell  
Tyne & Wear  
NE9 5BF

# **Blue Watch Youth Centre**

## **Financial Statements**

**Year ended 31 March 2021**

	<b>Page</b>
Trustees' annual report	<b>1</b>
Independent examiner's report to the trustees	<b>6</b>
Statement of financial activities	<b>7</b>
Statement of financial position	<b>8</b>
Statement of cash flows	<b>9</b>
Notes to the financial statements	<b>10</b>
<b>The following pages do not form part of the financial statements</b>	
Detailed statement of financial activities	<b>18</b>
Notes to the detailed statement of financial activities	<b>20</b>

# **Blue Watch Youth Centre**

## **Trustees' Annual Report**

### **Year ended 31 March 2021**

The trustees present their report and the unaudited financial statements of the charity for the year ended 31 March 2021.

#### **Reference and administrative details**

**Registered charity name** Blue Watch Youth Centre

**Charity registration number** 1047550

**Principal office** Burdon Lane  
Ryhope  
Sunderland  
SR2 0HQ

#### **The trustees**

Mr B Surtees  
Mr D Bagley  
Mr I Lawrence  
Mr J Cassidy  
Mr J Lemon  
Mr P Gibson

**Independent examiner** C Smith  
CS Accounting Limited  
5 McMillan Close  
Saltwell Business Park  
Low Fell  
Tyne & Wear  
NE9 5BF

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

The organisation is a registered charity established on 27 June 1995 as the Blue Watch Youth Centre, working name the Blue Watch Youth Project.

The charity was formed under a constitution adopted on 24 May 1995 which listed the objects of the charity.

Under this constitution the trustees are elected at the Annual General Meeting to serve a period of one year subject to ratification at each Annual General Meeting. The trustees were all appointed by Blue Watch.

# **Blue Watch Youth Centre**

## **Trustees' Annual Report** *(continued)*

**Year ended 31 March 2021**

### **Objectives and Activities**

Blue Watch Youth Centre's aims and objectives are to act as a resource for the community living in Sunderland, in particular but not exclusively Sunderland East. It provides safe spaces, guidance, assistance and programmes of physical, educational and other activities as a means of supporting young people to develop:

- self-esteem and self-confidence
- confidence and an ability to express their own reasoned opinions
- awareness of their own strengths, weaknesses and aptitudes
- awareness of their feelings, attitudes and values of themselves and others" ability to manage personal and social relationships
- learning opportunities for young people to develop new skills
- the capacity of young people to consider risk, make reasoned decisions and take control" a 'world view' which widens horizons and invites social commitment

### **Achievements and performance**

#### **Mission**

At Blue Watch Youth Centre we:

- welcome all young people
- provide safe spaces for young people
- provide generic, targeted and specialised youth work opportunities which are fun, challenging and educational " build long-term relationships that inspire young people to develop ambition for learning and work, relevant skills and healthy lifestyles

#### **Vision**

Blue Watch Youth Centre's vision is to empower all young people to discover meaning and direction for their lives. It provides safe spaces for all young people to enjoy their lives, reach their full potential and make a good transition to adulthood. All young people should have opportunities to achieve their ambitions, develop positive relationships and make worthwhile contributions to their communities and their own lives.

### **Summary of the main activities in relation to those purposes for the public benefit**

- Covid-19 Mental Health and Well-being Support
- Future in Mind delivered interventions in the early stages of the COVID-19 outbreak and lock-down
- Good Vibes providing children and young people safe spaces and access to fully trained counsellors who are delivering a mix of counselling and therapeutic group support
- 'ASK' (Achieve Skills Knowledge) supporting children and young people with special educational needs and disabilities
- Centre based, outreach, detached and out of centre activities for children and young people aged 8 to 19 years
- Choices Peer Mentors social engagement and inclusion
- #iwill support young person-led volunteering and social action opportunities
- Freedom Wheels special needs and disability cycle project
- Support for care leavers
- Children's and young people's counselling support

# **Blue Watch Youth Centre**

## **Trustees' Annual Report *(continued)***

### **Year ended 31 March 2021**

- Social networks "once posted - always posted"
- Health including C-Card and Chlamydia screening, smoking cessation and substance misuse" Holiday Hunger and Fancy a Day Out
- Doorstep Sports
- NEET opportunities to access work placements and school work experience" Go Online
- East Rangers Environmental Project"
- Digital Skills
- Social Inclusion reconnecting those who are socially isolated or lonely to positive safe spaces including people and activities

Freedom Wheels cycle project continued to engage children and young people with a range of disabilities, special needs and life threatening conditions. Throughout the year the project adapted and changed to meet the children and young people's needs. Lock-downs and social distancing meant that some of the planned cycling activities and residential experiences could not take place. Pre Covid-19 children and young people had participated in nationally recognised bike rides including Great North Bike Ride, Ride The Lights, Sunderland Bike Ride and Coast to Coast. Many of the planned cycling activities were replaced with local cycle rides for greatly reduced numbers, evening and weekend online activities for children and young people who experienced long periods of social isolation at home or in residential care settings, loan scheme of resources for children and young people to use during group online activities and socially distanced home visits and welfare calls.

Funding from the Sunderland All Together Consortium CIO has enabled us to deliver a Good Vibes project which has provided mental health counselling support to young people aged 10-19 in youth centres and community venues across Sunderland. Referrals have been received by youth workers, teachers, parents, carers and other professionals, as well as self-referrals by young people. Fully trained counsellors have provided a mix of counselling and therapeutic group support. Many of the young people who have accessed Good Vibes inform us they feel happier after speaking with one of our counsellors and are better equipped to deal with the issues and problems they are experiencing. Children and young people received their first appointment within three days with second appointment taking place within a further seven days.

Additional funding from the Sunderland All Together Consortium CIO provided Blue Watch with the resources to provide a 'Future in Mind' project. The project first delivered interventions in the early stages of the COVID-19 outbreak and lock-down. It tackled the issues children and young people were facing at their outset and before they gained a longer term hold. 'Future in Mind' engaged directly with the children and young people and when necessary parents and carers. This approach is a direct alternative to waiting for issues to manifest into negative behaviour choices, mental and physical health issues, resulting in children and young people accessing support services further down the line.

Year three of our Choices project has evidenced that to better address young people's social exclusion and their negative behaviour patterns, often linked to mental health issues, they require a range of approaches delivered in 'safe spaces' that support them to build positive connections and relationships within the wider community. Social connectedness has been the key determinant of their mental wellbeing, both in terms of having access to supportive individual relationships and involvement in group and community activities.

We continue to support voluntary groups in our area as they provide additional positive opportunities to our children and young people which in turn help us meet an ever increasing demand for our services. Some of the support we have provided includes safeguarding and

first aid training, governance advice, assistance with small grant applications and monitoring, evaluation and returns. We also continue to provide resources including storage for their

# **Blue Watch Youth Centre**

## **Trustees' Annual Report** *(continued)*

### **Year ended 31 March 2021**

equipment as well as free use of our building for their community events.

We continue to be an active member of the Sunderland All Together Consortium, working together with other youth organisations based in Sunderland to source greater resources for children and young people in Sunderland.

The progress of the project has been exhilarating and the achievements to date are testaments to the efforts and dedication of the trustees, project employees, volunteers and crucially the projects young people.

### **Financial review**

#### **Results**

It has been another successful year for the charity and the trustees are pleased with the current state of the charity's finances.

The net incoming resources for the year amounted to £58,894 of which £58,441 are restricted funds and £453 attributable to the reserves fund. Balance carried forward £235,814.

Blue Watch Youth Centre received restricted grants of:

Restricted fund income £16,391.38

Restricted fund expenditure £16,391.38

Funded by Sunderland All Together Consortium CIO to support the Future in Mind project.

Restricted fund income £13,763.63

Restricted fund expenditure £13,763.63

Funded by Sunderland All Together Consortium CIO to support the Good Vibes project.

Sport England COVID Fund

Restricted fund income £4,000

Restricted fund expenditure £4,000

Funded by Sport England COVID Fund to support the organisation through the COVID-19 crisis.

#### **Reserves Policy**

The trustees have established a policy whereby the unrestricted funds, not committed or invested in fixed assets, held by the charity should be transferred to the reserves fund. The trustees feel they would be able to continue the current activities in the event of a significant drop in funding. It would obviously be necessary to consider how the funding could be replaced or activities changed.

#### **Investment Policy**

The trustees have the power to invest any funds not immediately required for its objectives to obtain maximum profitability.

#### **Risk Review**

The trustees have reviewed the major risks to which the charity is exposed and continue to monitor the arrangements and systems in place to mitigate those risks.

# **Blue Watch Youth Centre**

## **Trustees' Annual Report** *(continued)*

**Year ended 31 March 2021**

The trustees' annual report was approved on ..... and signed on behalf of the board of trustees by:

Mr B Surtees  
Trustee

# **Blue Watch Youth Centre**

## **Independent Examiner's Report to the Trustees of Blue Watch Youth Centre**

**Year ended 31 March 2021**

I report to the trustees on my examination of the financial statements of Blue Watch Youth Centre ('the charity') for the year ended 31 March 2021.

### **Responsibilities and basis of report**

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

I report in respect of my examination of the charity's financial statements 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**

I have completed my examination. I confirm that no material 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 financial statements do not accord with those records; or
3. the financial statements do not comply with the applicable 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.

C Smith  
CS Accounting Limited  
Independent Examiner

5 McMillan Close  
Saltwell Business Park  
Low Fell  
Tyne & Wear  
NE9 5BF



**Blue Watch Youth Centre**  
**Statement of Financial Activities**  
**Year ended 31 March 2021**

		2021			2020
		Unrestricted funds	Restricted funds	Total funds	Total funds
	Note	£	£	£	£
<b>Income and endowments</b>					
Donations and legacies	4	14,071	228,015	242,086	354,620
Other trading activities	5	–	–	–	3,342
Investment income	6	443	–	443	605
<b>Total income</b>		14,514	228,015	242,529	358,567
<b>Expenditure</b>					
Expenditure on charitable activities	7,8	13,846	169,574	183,420	337,863
Other expenditure	9	215	–	215	–
<b>Total expenditure</b>		14,061	169,574	183,635	337,863
<b>Net income and net movement in funds</b>		453	58,441	58,894	20,704
<b>Reconciliation of funds</b>					
Total funds brought forward		47,623	129,297	176,920	156,216
<b>Total funds carried forward</b>		48,076	187,738	235,814	176,920

The statement of financial activities includes all gains and losses recognised in the year.  
All income and expenditure derive from continuing activities.

The notes on pages 10 to Error! Bookmark not defined. form part of these financial statements.

# Blue Watch Youth Centre

## Statement of Financial Position

31 March 2021

	Note	2021 £	£	2020 £
<b>Fixed assets</b>				
Tangible fixed assets	13		–	6,654
<b>Current assets</b>				
Debtors	14	1,495		17,601
Cash at bank and in hand		294,413		168,293
		<u>295,908</u>		<u>185,894</u>
<b>Creditors: amounts falling due within one year</b>	16	<u>60,094</u>		<u>15,628</u>
<b>Net current assets</b>			<u>235,814</u>	<u>170,266</u>
<b>Total assets less current liabilities</b>			<u>235,814</u>	<u>176,920</u>
<b>Net assets</b>			<u>235,814</u>	<u>176,920</u>
<b>Funds of the charity</b>				
Restricted funds			187,738	120,070
Unrestricted funds			48,076	56,850
<b>Total charity funds</b>	19		<u>235,814</u>	<u>176,920</u>

These financial statements were approved by the board of trustees and authorised for issue on ..... and are signed on behalf of the board by:

Mr B Surtees  
Trustee

The notes on pages 10 to Error! Bookmark not defined. form part of these financial statements.

# Blue Watch Youth Centre

## Statement of Cash Flows

Year ended 31 March 2021

	Note	2021 £	2020 £
<b>Cash flows from operating activities</b>			
Net income		58,894	20,704
<i>Adjustments for:</i>			
Depreciation of tangible fixed assets		–	1,136
Other interest receivable and similar income		(443)	(605)
Loss on disposal of tangible fixed assets		215	–
Accrued (income)/expenses		(4,079)	1,063
<i>Changes in:</i>			
Trade and other debtors		16,106	36,325
Trade and other creditors		53,292	2,422
Cash generated from operations		123,985	61,045
Interest received		443	605
Net cash from operating activities		<u>124,428</u>	<u>61,650</u>
<b>Cash flows from investing activities</b>			
Proceeds from sale of tangible assets		6,654	–
Net cash from investing activities		<u>6,654</u>	<u>–</u>
<b>Net increase in cash and cash equivalents</b>		<b>131,082</b>	<b>61,650</b>
<b>Cash and cash equivalents at beginning of year</b>		<b>163,546</b>	<b>158,937</b>
<b>Cash and cash equivalents at end of year</b>	<b>15</b>	<b><u>294,628</u></b>	<b><u>220,587</u></b>

The notes on pages 10 to Error! Bookmark not defined. form part of these financial statements.

# **Blue Watch Youth Centre**

## **Notes to the Financial Statements** *(continued)*

**Year ended 31 March 2021**

### **1. General information**

The charity is a public benefit entity and a registered charity in England and Wales and is unincorporated. The address of the principal office is Burdon Lane, Ryhope, Sunderland, SR2 0HQ.

### **2. Statement of compliance**

These financial statements have been prepared in compliance with FRS 102, 'The Financial Reporting Standard applicable in the UK and the Republic of Ireland', the Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (Charities SORP (FRS 102)) and the Charities Act 2011.

### **3. Accounting policies**

#### **Basis of preparation**

The financial statements have been prepared on the historical cost basis, as modified by the revaluation of certain financial assets and liabilities and investment properties measured at fair value through income or expenditure.

The financial statements are prepared in sterling, which is the functional currency of the entity.

#### **Going concern**

There are no material uncertainties about the charity's ability to continue.

#### **Fund accounting**

Unrestricted funds are available for use at the discretion of the trustees to further any of the charity's purposes.

Designated funds are unrestricted funds earmarked by the trustees for particular future project or commitment.

Restricted funds are subjected to restrictions on their expenditure declared by the donor or through the terms of an appeal, and fall into one of two sub-classes: restricted income funds or endowment funds.

#### **Incoming resources**

All incoming resources are included in the statement of financial activities when entitlement has passed to the charity; it is probable that the economic benefits associated with the transaction will flow to the charity and the amount can be reliably measured. The following specific policies are applied to particular categories of income:

- income from donations or grants is recognised when there is evidence of entitlement to the gift, receipt is probable and its amount can be measured reliably.
- legacy income is recognised when receipt is probable and entitlement is established.

# Blue Watch Youth Centre

## Notes to the Financial Statements *(continued)*

### Year ended 31 March 2021

- income from donated goods is measured at the fair value of the goods unless this is impractical to measure reliably, in which case the value is derived from the cost to the donor or the estimated resale value. Donated facilities and services are recognised in the accounts when received if the value can be reliably measured. No amounts are included for the contribution of general volunteers.
- income from contracts for the supply of services is recognised with the delivery of the contracted service. This is classified as unrestricted funds unless there is a contractual requirement for it to be spent on a particular purpose and returned if unspent, in which case it may be regarded as restricted.

### Resources expended

Expenditure is recognised on an accruals basis as a liability is incurred. Expenditure includes any VAT which cannot be fully recovered, and is classified under headings of the statement of financial activities to which it relates:

- expenditure on raising funds includes the costs of all fundraising activities, events, non-charitable trading activities, and the sale of donated goods.
- expenditure on charitable activities includes all costs incurred by a charity in undertaking activities that further its charitable aims for the benefit of its beneficiaries, including those support costs and costs relating to the governance of the charity apportioned to charitable activities.
- other expenditure includes all expenditure that is neither related to raising funds for the charity nor part of its expenditure on charitable activities.

All costs are allocated to expenditure categories reflecting the use of the resource. Direct costs attributable to a single activity are allocated directly to that activity. Shared costs are apportioned between the activities they contribute to on a reasonable, justifiable and consistent basis.

### Tangible assets

All fixed assets are initially recorded at cost.

### Depreciation

Depreciation is calculated so as to write off the cost or valuation of an asset, less its residual value, over the useful economic life of that asset as follows:

Motor Vehicles	- 25% reducing balance
----------------	------------------------

### Impairment of fixed assets

A review for indicators of impairment is carried out at each reporting date, with the recoverable amount being estimated where such indicators exist. Where the carrying value exceeds the recoverable amount, the asset is impaired accordingly. Prior impairments are also reviewed for possible reversal at each reporting date.

For the purposes of impairment testing, when it is not possible to estimate the recoverable amount of an individual asset, an estimate is made of the recoverable amount of the cash-generating unit to which the asset belongs. The cash-generating unit is the smallest identifiable group of assets that includes the asset and generates cash inflows that largely independent of the cash inflows from other assets or groups of assets.

# **Blue Watch Youth Centre**

## **Notes to the Financial Statements *(continued)***

### **Year ended 31 March 2021**

For impairment testing of goodwill, the goodwill acquired in a business combination is, from the acquisition date, allocated to each of the cash-generating units that are expected to benefit from the synergies of the combination, irrespective of whether other assets or liabilities of the charity are assigned to those units.

#### **Financial instruments**

A financial asset or a financial liability is recognised only when the charity becomes a party to the contractual provisions of the instrument.

Basic financial instruments are initially recognised at the amount receivable or payable including any related transaction costs.

Current assets and current liabilities are subsequently measured at the cash or other consideration expected to be paid or received and not discounted.

Debt instruments are subsequently measured at amortised cost.

Where investments in shares are publicly traded or their fair value can otherwise be measured reliably, the investment is subsequently measured at fair value with changes in fair value recognised in income and expenditure. All other such investments are subsequently measured at cost less impairment.

Other financial instruments, including derivatives, are initially recognised at fair value, unless payment for an asset is deferred beyond normal business terms or financed at a rate of interest that is not a market rate, in which case the asset is measured at the present value of the future payments discounted at a market rate of interest for a similar debt instrument.

Other financial instruments are subsequently measured at fair value, with any changes recognised in the statement of financial activities, with the exception of hedging instruments in a designated hedging relationship.

Financial assets that are measured at cost or amortised cost are reviewed for objective evidence of impairment at the end of each reporting date. If there is objective evidence of impairment, an impairment loss is recognised under the appropriate heading in the statement of financial activities in which the initial gain was recognised.

For all equity instruments regardless of significance, and other financial assets that are individually significant, these are assessed individually for impairment. Other financial assets are either assessed individually or grouped on the basis of similar credit risk characteristics.

Any reversals of impairment are recognised immediately, to the extent that the reversal does not result in a carrying amount of the financial asset that exceeds what the carrying amount would have been had the impairment not previously been recognised.

#### **Defined contribution plans**

Contributions to defined contribution plans are recognised as an expense in the period in which the related service is provided. Prepaid contributions are recognised as an asset to the extent that the prepayment will lead to a reduction in future payments or a cash refund.

When contributions are not expected to be settled wholly within 12 months of the end of

# Blue Watch Youth Centre

## Notes to the Financial Statements (continued)

### Year ended 31 March 2021

the reporting date in which the employees render the related service, the liability is measured on a discounted present value basis. The unwinding of the discount is recognised as an expense in the period in which it arises.

#### 4. Donations and legacies

	Unrestricted Funds £	Restricted Funds £	Total Funds 2021 £
<b>Donations</b>			
Donations	1,833	–	<b>1,833</b>
Subs	–	–	–
Tuck Shop	–	–	–
Room Hire & Other Income	–	–	–
<b>Grants</b>			
Grants and subsidies	–	171,267	<b>171,267</b>
Grants received	12,238	56,748	<b>68,986</b>
	<u>14,071</u>	<u>228,015</u>	<u><b>242,086</b></u>
	Unrestricted Funds £	Restricted Funds £	Total Funds 2020 £
<b>Donations</b>			
Donations	1,955	–	1,955
Subs	4,191	–	4,191
Tuck Shop	1,851	–	1,851
Room Hire & Other Income	1,420	–	1,420
<b>Grants</b>			
Grants and subsidies	200	345,003	345,203
Grants received	–	–	–
	<u>9,617</u>	<u>345,003</u>	<u>354,620</u>

#### 5. Other trading activities

	Restricted Funds £	Total Funds 2021 £	Restricted Funds £	Total Funds 2020 £
Service Level Agreements	–	–	3,342	3,342

#### 6. Investment income

	Unrestricted Funds £	Total Funds 2021 £	Unrestricted Funds £	Total Funds 2020 £
Bank interest receivable	443	<b>443</b>	605	605

#### 7. Expenditure on charitable activities by fund type

Unrestricted	Restricted	Total Funds
--------------	------------	-------------

# Blue Watch Youth Centre

## Notes to the Financial Statements (continued)

### Year ended 31 March 2021

	Funds £	Funds £	2021 £
Direct costs	137	48,946	<b>49,084</b>
Support costs	13,709	120,628	<b>134,336</b>
	<u>13,846</u>	<u>169,574</u>	<u><b>183,420</b></u>

	Unrestricted Funds £	Restricted Funds £	Total Funds 2020 £
Direct costs	1,040	176,190	177,230
Support costs	21,023	139,610	160,633
	<u>22,063</u>	<u>315,800</u>	<u>337,863</u>

### 8. Expenditure on charitable activities by activity type

	Activities undertaken directly £	Support costs £	Total funds 2021 £	Total fund 2020 £
Support costs	<u>49,084</u>	<u>134,336</u>	<u><b>183,420</b></u>	<u>337,863</u>

### 9. Other expenditure

	Unrestricted Funds £	Total Funds 2021 £	Unrestricted Funds £	Total Funds 2020 £
Loss on disposal of tangible fixed assets held for charity's own use	<u>215</u>	<u><b>215</b></u>	<u>—</u>	<u>—</u>

### 10. Net income

Net income is stated after charging/(crediting):

	2021 £	2020 £
Depreciation of tangible fixed assets	—	1,136
Loss on disposal of tangible fixed assets	<u><b>215</b></u>	<u>—</u>

### 11. Staff costs

The average head count of employees during the year was 6 (2020: 5).

No employee received employee benefits of more than £60,000 during the year (2020: Nil).

### 12. Trustee remuneration and expenses

No remuneration or other benefits from employment with the charity or a related entity were received by the trustees.



# Blue Watch Youth Centre

## Notes to the Financial Statements *(continued)*

Year ended 31 March 2021

### 13. Tangible fixed assets

	Motor vehicles £	Total £
<b>Cost</b>		
At 1 April 2020	9,120	<b>9,120</b>
Disposals	(9,120)	<b>(9,120)</b>
<b>At 31 March 2021</b>	<b>–</b>	<b>–</b>
<b>Depreciation</b>		
At 1 April 2020	2,466	<b>2,466</b>
Disposals	(2,466)	<b>(2,466)</b>
<b>At 31 March 2021</b>	<b>–</b>	<b>–</b>
<b>Carrying amount</b>		
<b>At 31 March 2021</b>	<b>–</b>	<b>–</b>
At 31 March 2020	6,654	6,654

### 14. Debtors

	2021 £	2020 £
Prepayments and accrued income	–	16,106
Other debtors	<b>1,495</b>	1,495
	<b>1,495</b>	17,601

### 15. Cash and cash equivalents

Cash and cash equivalents comprise the following:

	2021 £	2020 £
Cash at bank and in hand	<b>294,413</b>	168,293
Bank overdrafts	–	(4,747)
	<b>294,413</b>	163,546

### 16. Creditors: amounts falling due within one year

	2021 £	2020 £
Bank loans and overdrafts	–	4,747
Accruals and deferred income	<b>57,633</b>	6,079
Social security and other taxes	<b>2,059</b>	2,841
Pension	<b>130</b>	557
Other creditors	<b>272</b>	1,404
	<b>60,094</b>	15,628

# Blue Watch Youth Centre

## Notes to the Financial Statements *(continued)*

### Year ended 31 March 2021

#### 17. Deferred income

	2021	2020
	£	£
Amount released to income	–	(97,012)
Amount deferred in year	<b>55,633</b>	97,012
<b>At 31 March 2021</b>	<b><u>55,633</u></b>	<b><u>–</u></b>

#### 18. Pensions and other post retirement benefits

##### Defined contribution plans

The amount recognised in income or expenditure as an expense in relation to defined contribution plans was £297 (2020: £1,896).

#### 19. Analysis of charitable funds

##### Unrestricted funds

	At 1 April 2020	Income	Expenditure	At 31 March 2021
	£	£	£	£
Unrestricted Funds	<u>47,623</u>	<u>14,514</u>	<u>(14,061)</u>	<b><u>48,076</u></b>

	At 1 April 2019	Income	Expenditure	At 31 March 2020
	£	£	£	£
Unrestricted Funds	<u>68,691</u>	<u>10,222</u>	<u>(22,063)</u>	<u>56,850</u>

##### Restricted funds

	At 1 April 2020	Income	Expenditure	At 31 March 2021
	£	£	£	£
Restricted Funds	<u>129,297</u>	<u>228,015</u>	<u>(169,574)</u>	<b><u>187,738</u></b>

	At 1 April 2019	Income	Expenditure	At 31 March 2020
	£	£	£	£
Restricted Funds	<u>87,525</u>	<u>348,345</u>	<u>(315,800)</u>	<u>120,070</u>

# **Blue Watch Youth Centre**

## **Management Information**

**Year ended 31 March 2021**

**The following pages do not form part of the financial statements.**

# Blue Watch Youth Centre

## Detailed Statement of Financial Activities

Year ended 31 March 2021

	2021 £	2020 £
<b>Donations and legacies</b>		
Donations	1,833	1,955
Subs	–	4,191
Tuck Shop	–	1,851
Room Hire & Other Income	–	1,420
Grants and subsidies	171,267	345,203
CJRS and local authority grants received	68,986	–
	<u>242,086</u>	<u>354,620</u>
<b>Other trading activities</b>		
Service Level Agreements	–	3,342
	<u>–</u>	<u>3,342</u>
<b>Investment income</b>		
Bank interest receivable	443	605
	<u>443</u>	<u>605</u>
<b>Total income</b>	<u>242,529</u>	<u>358,567</u>
<b>Expenditure on charitable activities</b>		
Wages and salaries	107,584	110,027
Employer's NIC	5,049	4,419
Pension costs	297	1,896
Rates and water	390	1,167
Light and heat	1,700	4,887
Repairs and maintenance	4,079	15,510
Insurance	1,022	2,046
Other motor/travel costs	2,076	8,977
Legal and professional fees	2,576	2,587
Other office costs	122	484
Depreciation	–	1,136
Direct programmes costs	33,826	41,215
Training	471	78
Equipment costs	2,527	14,086
Licences	161	973
Youth Investment Fund – YIF Projects	11,697	120,989
Equipment lease	5,405	3,707
Volunteering expenses	1,034	940
Internet and telephone	3,404	2,739
	<u>183,420</u>	<u>337,863</u>
<b>Other expenditure</b>		
Loss on disposal of tangible fixed assets held for charity's own use	215	–
	<u>215</u>	<u>–</u>
<b>Total expenditure</b>	<u>183,635</u>	<u>337,863</u>

# Blue Watch Youth Centre

## Detailed Statement of Financial Activities *(continued)*

Year ended 31 March 2021

	2021 £	2020 £
Net income	<u>58,894</u>	<u>20,704</u>

# Blue Watch Youth Centre

## Notes to the Detailed Statement of Financial Activities

Year ended 31 March 2021

	2021 £	2020 £
<b>Expenditure on charitable activities</b>		
<b><i>Activities undertaken directly</i></b>		
Direct Programme Costs	33,826	41,215
Equipment Costs	2,527	14,086
Youth Investment Fund-YIF Projects	11,696	120,989
Volunteering Expenses	1,035	940
	<u>49,084</u>	<u>177,230</u>
<b><i>Support costs</i></b>		
Wages/salaries	107,584	110,028
Employer's NIC	5,049	4,419
Pension costs	297	1,896
Rates & water	390	1,167
Light & heat	1,700	4,887
Repairs & maintenance	4,079	15,510
Insurance	1,022	2,046
Motor and travel costs	2,076	8,977
Professional Fees	2,576	2,587
Other office costs	122	484
Depreciation	–	1,136
Training	471	78
Licences	161	973
Equipment Lease	5,405	3,707
Internet and Telephone	3,404	2,738
	<u>134,336</u>	<u>160,633</u>
<b>Expenditure on charitable activities</b>	<u><u>183,420</u></u>	<u><u>337,863</u></u>