

**D2 YOUTH ZONE LIMITED**  
(A company limited by guarantee)

**REPORT AND FINANCIAL STATEMENTS**  
**For the year ended 31 March 2022**

**Charity Number 1048939**  
**Company Number 03085535**

## **D2 YOUTH ZONE LIMITED**

(A company limited by guarantee)

### **ANNUAL REPORT AND FINANCIAL STATEMENTS**

For the year ended 31 March 2022

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**TRUSTEE ANNUAL REPORT (including Director's report)**  
For the year ended 31 March 2022

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The trustees are pleased to present their annual trustees' report together with the financial statements of the charity for the year ended 31 March 2022 which are also prepared to meet the requirements for a trustees' report and accounts for Companies Act purposes.

The financial statements comply with the Charities Act 2011, the Companies Act 2006, the Memorandum and Articles of Association, and Accounting and Reporting by Charities: 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) (effective October 2019)

## **1. Objectives and Activities**

We provide a daily drop-in, group work and one to one work, our work is built on the issues young people bring to us; these tend to be around, drugs and alcohol, sex and relationships, debt, benefits, unemployment, mental health and family.

Project Objectives:

- To make contact with young people aged 13-25 on Newbiggin Hall Estate.
- To develop positive working relationships and base any work on the issues raised by and affecting young people and the wider community.
- In partnership with young people and outside agencies both statutory and voluntary to respond to these as quickly and as effectively as possible.
- To provide the opportunity for young people to have a greater say in the resolution of these personal and community issues.

### **Public Benefit Statement**

The trustees/directors have paid due regard to the Charity Commission guidance on public benefit and are confident that the organisation's aims, objectives and activities are in accordance with the guidance on public benefit.

Our activities and achievements as outlined demonstrate our commitment to ensuring that the organisation's resources and activities maximise the potential benefit to our local community through community youth projects..

## **2. Achievements and Performance**

### **Performance and achievements 2021-2022**

We have ensured that we have remained a constant, consistent, and much valued presence providing young people with a safety net whenever they have needed it.

The project delivered a range of services that meet the needs of young people living in Newbiggin Hall specifically, we provided:

#### **Groupwork**

Young people had access to a safe place to go, where they could relax, meet friends, have fun, and learn new things. Most importantly, they had access to, and ownership of, a space that is just for them.

#### **Detached work**

We are a very familiar sight on the estate; we provide a consistent presence, building relationships with young people, offering support and advice in outdoor spaces of their choosing.

**Activities**

Young people had access to a whole range of activities that were fun and took them away from the estate to encourage exciting and new experiences.

**One to one support**

Young people had access to one-to-one support at the point of need with someone they know and trust us. They were listened to without judgement, which helped them to navigate the challenges facing them and to offload.

**Education, Employment/ Training**

Young people had access to the right support. We were able to tailor our support because we know them and understand the context of their lives. We provided practical support producing CV's, access to phones, photocopier etc. and help with job search and looking for training and supported applications with references.

**Projects**

Young people took part in projects that helped them to work better, develop new skills and to learn new things. Most importantly, through these projects, young people were given a voice and were empowered to share with others the things that are important to them.

**Family support**

The effect of the Covid-19 pandemic and each lockdown has had a huge impact on our young people, most missed massive chunks of learning and routines within the home were lost. Our support has focused on helping young people with their mental health, guiding parents with resetting boundaries and ensuring families are managing with benefits.

**Fundraising**

We have been on the estate for 27 years and we understand young people have become accustomed to having us in their lives. Our team are extremely dedicated to ensuring that we remain a constant and consistent source of support and recognise that it is part and parcel of working in the voluntary sector that we remain committed as ever to fundraising for their neighbourhood project.

**Trustee Annual Report**

Newbiggin Hall is a large mainly social housing estate on the Northwest outskirts of Newcastle upon Tyne. It is a place where people may not have the same opportunities afforded to them as those who live in more affluent areas. For the last 27 years, D2 has provided help for young people that would not otherwise be available; on average thirty young people a day.

The present board consist of individuals who have worked on the estate, have used the project as a young person or are a resident of Newbiggin Hall. The board know that not only do the staff achieve the aims and objectives listed above but deliver much more.

The last year has seen an incremental return to a more normal way of working for the project, post Covid 19. With a return to using the project building and face to face contact resumed with larger groups returning after lockdown restrictions. School holiday trips and activities, the intergenerational meals- in partnership with St Wilfrid's church, have also resumed. With lessons learnt during the pandemic, in particular greater use of technology, they have continued to be implemented in our service.

It is hoped that as the project is sufficiently funded, the staff will be able to return to their normal hours this year.

Ian Smith Chair D2 Youth Zone  
For the year ended 31 March 2022

### **3. Financial review**

#### **Review of the year**

The results for the year and the company's financial position at the end of the year are shown in the attached financial statements.

During the year the Charity had income of £89,811 (2021: £108,357) of which £54,253 was restricted (2021: £48,816) and expenditure of £72,697 (2021: £83,218) of which £51,094 was restricted (2021: £39,599). There was an operating surplus of £17,113 (2021: £25,139) of which £3,159 was restricted (2021: £9,217).

At 31 March 2022 the Charity had net assets of £100,192 (2021: £83,078) of which £22,589 was restricted (2021: £19,430).

#### **Reserves policy/No reserves/Going concern**

The Trustees consider the level of reserves, £77,603 (2021: £63,648), prudent for the Charity at this time taking into account potential liabilities in the event that the charity ceased. Our Reserves Policy is reviewed annually.

### **4. Risk Management**

The Board is responsible for the management of the risks to which the Charity is exposed. A risk register is produced which considers financial, governance and delivery risks.

For each risk, the register identifies:

- Initial risk assessment in terms of impact and likelihood
- Initial risk rating
- Counter measures
- Responsibility / ownership
- Timescale
- Amended risk assessment in terms of impact and likelihood
- Amended risk rating

The Board reviews the risk register throughout the year. Through the counter measures put in place in the risk register and the regular reviews and updates, the Board is satisfied that the major risks identified have been adequately mitigated. It is recognised that this approach can only provide reasonable but not absolute assurance that major risks have been adequately managed.

### **5. Plans for future periods**

We will continue to attract volunteers from the local community who will support paid staff to deliver a quality youth service.

We plan to take on an apprentice in the next financial year. The young person we employ will be under 25 years, known to the project, be local and show potential to become a youth worker in the future.

## **6. Reference and administrative details of the charity, its trustees and advisors**

<b>Registered charity name</b>	<b>D2 Youth Zone Ltd</b>
<b>Charity number</b>	<b>1048939</b>
<b>Company registration number</b>	<b>03085535</b>
<b>Registered office</b>	<b>96-98 East Thorp Newbiggin Hall Estate Newcastle upon Tyne NE5 4JD</b>
<b>Trustees and Members of the Board</b>	<b>Ian Smith – Chair Rebecca Tulip – Vice Chair Ryan Percival – Treasurer Sylvia Hopper- Director</b>
<b>Chief Executive and Senior staff members</b>	<b>Angela Smith- Project Manager</b>
<b>Independent Examiner</b>	<b>Doug Maltman FMAAT Connected Voice Business Services Ltd Higham House Higham Place Newcastle upon Tyne NE1 8AF</b>
<b>Bankers</b>	<b>Barclays Bank Plc</b>

## **7. Structure, governance and management**

### **Governing Document**

The organisation is a Charitable Company Limited by Guarantee. The Company was established under a Memorandum of Association, which established the objects and powers of the Charitable Company and is governed under its Articles of Association. In the event of a winding up any member (who is a director) undertakes to contribute to the payment of liabilities, such amount as may be required not exceeding the total of £1.

### **Recruitment and Appointment of the Board**

The Directors of the Company are also Trustees for the purposes of charity law and under the company's Articles are also its members. Under the requirements of the Memorandum and Articles of Association, at the Annual General Meeting one-third of the Directors, who are subject to retirement by rotation, shall retire. Retiring Directors can be re-appointed at the Annual General Meeting.

Trustees are selected on the basis of specialist skills and commitment to the objectives and aims of the organisation.

### **Board Induction and Training**

New Board Members are introduced to the work of the organisation and informed of their legal roles and responsibilities at an induction meeting. The induction and training programme for new Board Members includes:

- A briefing by the Chair or Chief Executive
- An explanation of roles and responsibilities as a Board Member
- Copies of the main company documents including the Memorandum and Articles of Association and the Financial Statements
- Copy of the business plan and most recent evaluation report
- Copies of recent board papers including budgets and management accounts
- A copy of the Charity Commission publication "How to be an Effective Trustee"
- A copy of the governance structure.

## **8. Statement of Trustee Responsibilities**

The trustees, who are also directors 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 incoming resources and application of resources, including the income and expenditure of the charitable company for that year. In preparing those financial statements, the trustees are required to:

- select suitable accounting policies and apply them consistently;
- observe the methods and principles in the Charities SORP;
- make judgements and estimates that are reasonable and prudent;
- state whether applicable accounting standards have been followed, subject to any material departures disclosed and explained in the financial statements;
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charity will continue in operation.

The trustees are responsible for keeping accounting records that disclose with reasonable accuracy at any time the financial position of the charitable company and 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.

Approved by the Board on 23.12.2022 and signed on their behalf by:

R Percival (Treasurer)

## **D2 YOUTH ZONE LIMITED**

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### **INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES**

For the year ended 31 March 2022

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I report on the financial statements of D2 Youth Zone Limited for the year ended 31 March 2022, which are set out on pages 7 to 17.

#### **Respective responsibilities of trustees and examiner**

The charity's trustees (who are also directors of the company for the purposes of company law) are responsible for the preparation of the accounts. The charity's trustees consider that an audit is not required for this year under section 144 of the Charities Act 2011 ("the Charities Act") and that an independent examination is needed.

Having satisfied myself that the charity is not subject to audit under company law and is eligible for independent examination, it is my responsibility to:

- examine the accounts under section 145 of the Charities Act,
- to follow the procedures laid down in the general Directions given by the Charity Commission (under section 145(5)(b) of the Charities Act), and
- to state whether particular matters have come to my attention.

#### **Basis of independent examiner's statement**

My examination was carried out in accordance with general Directions given by the Charity Commission. An examination includes a review of the accounting records kept by the charity and a comparison of the accounts presented with those records. It also includes consideration of any unusual items or disclosures in the accounts, and seeking explanations from the trustees concerning any such matters. The procedures undertaken do not provide all the evidence that would be required in an audit, and consequently no opinion is given as to whether the accounts present a 'true and fair view' and the report is limited to those matters set out in the statement below.

#### **Independent examiner's statement**

In connection with my examination, no material matters have come to my attention which gives me cause to believe that in, any material respect:

- accounting records were not kept in accordance with section 386 of the Companies Act 2006; or
- the accounts do not accord with such records; or
- the accounts do not comply with relevant accounting requirements under section 396 of the Companies Act 2006 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; or
- the accounts have not been prepared in accordance with the Charities SORP (FRS102).

I 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.

Doug Maltman FMAAT  
Connected Voice Business Services Ltd  
Higham House  
Higham Place  
Newcastle upon Tyne  
NE1 8AF  
Date: 23.12.2022



**D2 YOUTH ZONE LIMITED**

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**STATEMENT OF FINANCIAL ACTIVITIES**

(INCLUDING SUMMARY INCOME &amp; EXPENDITURE ACCOUNT)

For the year ended 31 March 2022

	Notes	Unrestricted Funds £	Restricted Funds £	Total 2022 £	Total 2021 £
<b><u>Income from:</u></b>					
Donations and legacies	6	16,055	17,935	<b>33,990</b>	50,754
Charitable activities					
Grants and contracts	7	19,500	36,318	<b>55,818</b>	57,592
Investments	8	3	-	<b>3</b>	11
<b>Total income</b>		<b>35,558</b>	<b>54,253</b>	<b>89,811</b>	<b>108,357</b>
<b><u>Expenditure on:</u></b>					
Charitable activities					
Operation of the charity	9	21,603	51,094	<b>72,697</b>	83,218
<b>Total expenditure</b>		<b>21,603</b>	<b>51,094</b>	<b>72,697</b>	<b>83,218</b>
<b>Net movement of funds</b>		<b>13,955</b>	<b>3,159</b>	<b>17,114</b>	<b>25,139</b>
<b><u>Reconciliation of funds</u></b>					
Total funds brought forward		63,648	19,430	<b>83,078</b>	57,939
<b>Total funds carried forward</b>		<b>77,603</b>	<b>22,589</b>	<b>100,192</b>	<b>83,078</b>

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 9 to 17 form an integral part of these accounts.

**BALANCE SHEET**

As at 31 March 2022

	Notes	£	Total 2022 £	£	Total 2021 £
<b><u>Current assets</u></b>					
Debtors	15	21,790		10,438	
Cash at bank and in hand	16	80,354		73,618	
<b>Total current assets</b>		<b>102,144</b>		<b>84,056</b>	
<b>Creditors:</b> amounts falling due within one year	17	<b>( 1,952 )</b>		<b>( 978 )</b>	
<b>Net current assets</b>			<b>100,192</b>		<b>83,078</b>
<b>Total net assets or liabilities</b>			<b>100,192</b>		<b>83,078</b>
<b><u>Funds of the charity</u></b>					
Unrestricted income funds	18		77,603		63,648
Restricted income funds	18		22,589		19,430
<b>Total funds</b>			<b>100,192</b>		<b>83,078</b>

The company was entitled to an exemption from audit under s477 of the Companies Act 2006 relating to small companies.

The members have not required the company to obtain an audit in accordance with section 476 of the Companies Act 2006.

The directors acknowledge their responsibilities for complying with the requirements of the Companies Act with the respect to accounting records and the preparation of accounts.

These accounts have been prepared in accordance with the provisions applicable to small companies subject to the small companies regime and in accordance with FRS102 SORP.

The notes on pages 9 to 17 form an integral part of these accounts.

These financial statements were approved by the Board on: 23.12.2022

and are signed on its behalf by: R Percival  
Treasurer

## **D2 YOUTH ZONE LIMITED**

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### **NOTES TO THE FINANCIAL STATEMENTS**

For the year ended 31 March 2022

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#### **1 Accounting Policies**

The principal accounting policies adopted, judgements and key sources of estimation uncertainty in the preparation of the financial statements are as follows:

#### **2 Basis of accounting**

##### **2.1 Basis of preparation**

These accounts have been prepared under the historical cost convention with items recognised at cost or transaction value unless otherwise stated in the relevant note(s) to these accounts.

The accounts have been prepared in accordance with Accounting and Reporting by Charities: 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) (effective October 2019) – Charities SORP (FRS 102), the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) and the Charities Act 2011, the Companies Act 2006 and UK Generally Accepted Accounting Practice. The financial statements are prepared under the historical cost convention or transaction value unless otherwise stated in the relevant accounting policy note(s).

D2 Youth Zone Limited meets the definition of a public benefit entity under FRS 102.

##### **2.2 Preparation of the accounts on a going concern basis**

The charity reported total unrestricted funds at the year end of £77,603 and has already secured a significant amount of funding for the current year. The trustees are of the view that the immediate future of the charity for the next 12 months is secure and that on this basis the charity is a going concern.

Due to the COVID-19 pandemic, it has put pressure on all businesses in 2021-22. It should be noted that the creditors are being paid when the payments are falling due.

#### **3 Income**

##### **3.1 Recognition of income**

Income is recognised when the charity has entitlement to the resources, any performance conditions attached to the item(s) of income have been met, it is more likely than not that the resources will be received and the monetary value can be measured with sufficient reliability

##### **3.2 Offsetting**

There has been no offsetting of assets and liabilities, or income and expenses, unless required or permitted by FRS102 SORP or FRS102.

##### **3.3 Grants and donations**

Income from government and other grants, whether 'capital' grants or 'revenue' grants, is recognised when the charity has entitlement to the funds, any performance conditions attached to the grants have been met, it is probable that the income will be received and the amount can be measured reliably and is not deferred.

Income received in advance of the provision of a specified service is deferred until the criteria of income recognition are met.

## **D2 YOUTH ZONE LIMITED**

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### **NOTES TO THE FINANCIAL STATEMENTS**

For the year ended 31 March 2022

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#### **3.4 Volunteer help**

The value of volunteer help received is not included in the accounts but is described in the trustees' annual report.

#### **3.5 Interest receivable**

Interest on funds held on deposit is included when receivable and the amount can be measured reliably by the charity; this is normally upon notification of the interest paid or payable by the bank.

#### **3.6 Fund accounting**

Unrestricted funds are available to spend on activities that further any of the purposes of the charity. Designated funds are unrestricted funds of the charity which the trustees have decided at their discretion to set aside to use for a specific purpose. Restricted funds are donations which the donor has specified are to be solely used for particular areas of the charity's work or for specific projects being undertaken by the

### **4 Expenditure and liabilities**

#### **4.1 Liability recognition**

Liabilities are recognised when it is more likely than not that there is a legal or constructive obligation committing the charity to pay out resources and the amount of the obligation can be measured with reasonable certainty.

#### **4.2 Charitable activities**

Expenditure on charitable activities includes the costs of work and other activities undertaken to further the purposes of the charity and their associated support costs.

#### **4.3 Governance and support costs**

Support costs have been allocated between governance cost and other support. Governance costs comprise all costs involving public accountability of the charity and its compliance with regulation and good practice.

Support costs are those functions that assist the work of the charity but do not directly undertake charitable activities. Support costs include central functions and have been allocated to activity cost categories on a basis consistent with the use of resources.

#### **4.4 Irrecoverable VAT**

Irrecoverable VAT is charged as a cost against the activity for which the expenditure was incurred.

#### **4.5 Creditors**

The charity has creditors which are measured at settlement amounts less any trade discounts.

#### **4.6 Provisions for liabilities**

A liability is measured on recognition at its historical cost and then subsequently measured at the best estimate of the amount required to settle the obligation at the reporting date.

## **D2 YOUTH ZONE LIMITED**

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### **NOTES TO THE FINANCIAL STATEMENTS**

For the year ended 31 March 2022

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#### **5 Assets**

##### **5.1 Tangible fixed assets for use by the charity**

Individual fixed assets costing £1,000 or more are capitalised at cost and are depreciated over their estimated useful economic lives on a straight line basis, the charity does not currently have any tangible fixed assets:

**D2 YOUTH ZONE LIMITED**

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**NOTES TO THE FINANCIAL STATEMENTS**

For the year ended 31 March 2022

**Analysis of income**

	Unrestricted Funds £	Restricted Funds £	Total 2022 £	Total 2021 £
<b>6 Donations and legacies</b>				
Donations and gifts	15	-	15	5
General grants:				
- Hadrian trust	-	-	-	1,000
- Joseph Frazer Strong	1,000	-	1,000	1,000
- Northumbria Police	-	-	-	2,904
- Violence Reduction Unit	-	-	-	968
- R W Mann	-	4,000	4,000	1,000
- Harrison Foundation	-	-	-	5,000
- One family Foundation	-	-	-	1,151
- Police Commissioner's Fund	-	-	-	800
- Community Foundation	-	-	-	3,000
- Newcastle City Council	-	5,405	5,405	950
- Sir James Knott	15,000	-	15,000	15,000
- Big Lottery Fund	-	-	-	12,500
- Newcastle Best Summer ever	-	3,170	3,170	2,520
- True Potential	-	-	-	2,787
- Ernest Cook Trust	-	360	360	-
- Your Homes Newcastle	-	700	700	-
- Woolsington Parish	-	2,800	2,800	-
- Education and Skills	-	1,500	1,500	-
Other	40	-	40	169
	<u>16,055</u>	<u>17,935</u>	<u>33,990</u>	<u>50,754</u>
<b>7 Charitable activities</b>				
<u>Income from grants</u>				
NCC Ward Committee	1,500	800	2,300	-
HMRC Job Retention Scheme Grant	-	-	-	7,576
BBC Children in Need	-	35,518	35,518	34,516
Ballinger Trust	18,000	-	18,000	15,500
	<u>19,500</u>	<u>36,318</u>	<u>55,818</u>	<u>57,592</u>
<b>8 Income from investments</b>				
Bank interest	3	-	3	11
	<u>3</u>	<u>-</u>	<u>3</u>	<u>11</u>

Income was £89,811 (2021: £108,357) of which £35,558 was unrestricted or designated (2021: £59,541) and £54,253 was restricted (2021: £48,816)

**D2 YOUTH ZONE LIMITED**

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**NOTES TO THE FINANCIAL STATEMENTS**

For the year ended 31 March 2022

**Analysis of expenditure on charitable activities**

	Unrestricted Funds £	Restricted Funds £	Total 2022 £	Total 2021 £
<b>9 Charitable activities</b>				
<u>Direct costs</u>				
Salaries	13,239	34,974	<b>48,212</b>	54,163
Redundancy payment	-	-	-	7,979
Pensions	1,129	2,366	<b>3,495</b>	4,181
Sessional workers	-	2,495	<b>2,495</b>	2,077
Apprentice fees	-	125	<b>125</b>	-
Staff travel	-	-	-	106
DBS checks	-	63	<b>63</b>	-
Staff training	25	-	<b>25</b>	500
Payroll fees	409	-	<b>409</b>	613
Activity costs	-	10,908	<b>10,908</b>	6,331
Other expenses	12	164	<b>176</b>	172
<u>Support costs</u>				
Security	-	-	-	107
Cleaning, repairs and maintenance	211	-	<b>211</b>	87
Heat, light and water	1,719	-	<b>1,719</b>	2,236
Insurance	1,936	-	<b>1,936</b>	955
Stationery/postage	84	-	<b>84</b>	19
Photocopier	247	-	<b>247</b>	116
Phone/fax	1,099	-	<b>1,099</b>	902
IT	270	-	<b>270</b>	1,229
Membership fees	340	-	<b>340</b>	550
Companies House	13	-	<b>13</b>	-
Depreciation	-	-	-	67
<u>Governance costs</u>				
Independent examiner's fees for reporting on the accounts	869	-	<b>869</b>	828
	<u>21,603</u>	<u>51,094</u>	<u><b>72,697</b></u>	<u>83,218</u>

Expenditure on charitable activities was £72,697 (2021: £83,218) of which £21,603 was unrestricted or designated (2021: £43,619) and £51,094 was restricted (2021: £39,599)

**10 Fees for examination of the accounts**

	2022 £	2021 £
Independent examiner's fees for reporting on the accounts	<b>869</b>	828
Other accountancy services paid to the examiner	<b>409</b>	613
	<u><b>1,278</b></u>	<u>1,441</u>

## D2 YOUTH ZONE LIMITED

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### NOTES TO THE FINANCIAL STATEMENTS

For the year ended 31 March 2022

#### 11 Analysis of staff costs and the cost of key management personnel

	2022 £	2021 £
Salaries and wages	48,212	54,163
Redundancy payment	-	7,979
Social security costs	-	393
Pension costs (defined contribution pension plan)	3,495	4,181
	<b>51,707</b>	<b>66,716</b>

No employee received remuneration above £60,000 (2021: nil)

The key management personnel of the charity, comprise the trustees and the Project Manager . The total employee benefits of the key management personnel of the charity were £31,935 (2021: £29,038).

#### 12 Staff numbers

The average monthly head count was 3 staff (2021: 3 staff) and the average monthly number of full-time equivalent employees during the year were as follows:

	2022 Number	2021 Number
The parts of the charity in which the employee's work		
Charitable activities	1.9	1.5
	<b>1.9</b>	<b>1.5</b>

#### 13 Transactions with trustees

None of the trustees have been paid any remuneration or received any other benefits from an employment with their charity or a related entity.

##### Trustees' expenses

No trustee expenses have been incurred in the year.

##### Transaction(s) with related parties

There have been no related party transactions in the reporting period.

#### 14 Defined contribution pension scheme

The charity operates a defined contribution pension scheme. The assets of the scheme are held separately from those of the charity in an independently administered fund.

The employer's pension costs represent contributions payable by the charity to the fund and amount to £3,495 (2021: £4,181). There was £0 outstanding as at 31 March 2022 (2021: £0)



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**NOTES TO THE FINANCIAL STATEMENTS**

For the year ended 31 March 2022

**15 Debtors and prepayments (receivable within 1 year)**

	<b>2022</b>	2021
	<b>£</b>	£
Salary holding account	<b>21,790</b>	10,272
Trade debtors	<b>-</b>	166
	<b>21,790</b>	10,438

**16 Cash at bank and in hand**

	<b>2022</b>	2021
	<b>£</b>	£
Short term deposits	<b>27,000</b>	26,001
Cash at bank	<b>53,354</b>	47,617
	<b>80,354</b>	73,618

**17 Creditors and accruals (payable within 1 year)**

	<b>2022</b>	2021
	<b>£</b>	£
Accruals		
Independent examination of accounts	<b>1,697</b>	828
Other accruals	<b>254</b>	150
	<b>1,952</b>	978

**18 Events after the end of the reporting period**

Due to the COVID-19 pandemic, it has put pressure on all businesses in 2021-22. It should be noted that the creditors are being paid when the payments are falling due. No other significant events affecting the Company since the year end.

**19 Analysis of charitable funds****Analysis of movements in unrestricted funds****As at 31 March 2022**

	Fund balances brought forward	Incoming resources	Resources expended	Transfers	Fund balances carried forward
	£	£	£	£	£
<b>Unrestricted funds</b>					
General unrestricted fund	50,094	35,558	( 21,603 )	-	<b>64,049</b>
Designated funds					
Contingency Fund	13,554	-	-	-	<b>13,554</b>
<b>Totals</b>	<b>63,648</b>	<b>35,558</b>	<b>( 21,603 )</b>	<b>-</b>	<b>77,603</b>

**D2 YOUTH ZONE LIMITED**

(A company limited by guarantee)

**NOTES TO THE FINANCIAL STATEMENTS**

For the year ended 31 March 2022

**As at 31 March 2021**

	<b>Fund balances brought forward</b>	<b>Incoming resources</b>	<b>Resources expended</b>	<b>Transfers</b>	<b>Fund balances carried forward</b>
	£	£	£	£	£
<b>Unrestricted funds</b>					
General unrestricted fund	34,172	59,541	( 43,619 )	-	<b>50,094</b>
Designated funds					
Contingency Fund	13,554	-	-	-	<b>13,554</b>
<b>Totals</b>	<b>47,726</b>	<b>59,541</b>	<b>( 43,619 )</b>	<b>-</b>	<b>63,648</b>

**Purpose of unrestricted funds**

General unrestricted fund	The 'free reserves' of the charity
Designated funds	To cover unexpected costs incurred.

**Analysis of movement in restricted funds****As at 31 March 2022**

	<b>Fund balances brought forward</b>	<b>Incoming resources</b>	<b>Resources expended</b>	<b>Transfers</b>	<b>Fund balances carried forward</b>
	£	£	£	£	£
<b>Restricted funds</b>					
BBC Children in Need	9,784	35,518	( 31,935 )	-	<b>13,367</b>
Newcastle Youth Fund	-	5,405	( 5,405 )	-	-
R W Mann	2,500	4,000	( 6,500 )	-	-
Big Lottery Fund	7,146	-	-	-	<b>7,146</b>
Ward Committee	-	800	( 800 )	-	-
Ernest Cook Trust	-	360	( 360 )	-	-
Newcastle Best Summer ever	-	3,170	( 3,170 )	-	-
Your Homes Newcastle	-	700	-	-	<b>700</b>
Woolsington Parish	-	2,800	( 2,800 )	-	-
Education and Skills	-	1,500	( 125 )	-	<b>1,375</b>
<b>Totals</b>	<b>19,430</b>	<b>54,253</b>	<b>( 51,094 )</b>	<b>-</b>	<b>22,589</b>

**Analysis of movement in restricted funds****As at 31 March 2021**

	<b>Fund balances brought forward</b>	<b>Incoming resources</b>	<b>Resources expended</b>	<b>Transfers</b>	<b>Fund balances carried forward</b>
	£	£	£	£	£
<b>Restricted funds</b>					
BBC Children in Need	4,306	34,516	( 29,038 )	-	<b>9,784</b>
Newcastle Youth Fund	4,407	-	( 4,407 )	-	-
R W Mann	1,500	1,000	-	-	<b>2,500</b>
Police Commissioner's Fund	-	800	( 800 )	-	-
Big Lottery Fund	-	12,500	( 5,354 )	-	<b>7,146</b>
<b>Totals</b>	<b>10,213</b>	<b>48,816</b>	<b>( 39,599 )</b>	<b>-</b>	<b>19,430</b>

## D2 YOUTH ZONE LIMITED

(A company limited by guarantee)

### NOTES TO THE FINANCIAL STATEMENTS

For the year ended 31 March 2022

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#### Purpose of restricted funds

Restricted funds represent income resources used for a specific purpose within the charity as identified by the donor.

BBC Children in Need	To cover the staffing costs of the Project Manager.
Newcastle Youth Fund	To cover the staffing costs of D2 Youth Zone Limited.
R W Mann	Breaking Bread Project funds.
Police Commissioner's Fund	Funds to support holiday activities.
Big Lottery Fund	To support young people during Covid-19 pandemic.
Ward Committee	Funds to support holiday activities.
Ernest Cook Trust	The Green Musketeer Project.
Newcastle Best summer Ever	Funds to support holiday activities.
Your Homes Newcastle	Environmental Project.
Woolsington Parish	Funds to support holiday activities and hardship fund.
Education and Skills	Apprenticeship grant.

#### 20 Capital commitments

As at 31 March 2022, the charity had no capital commitments (2021 -£nil)

#### 21 Analysis of net assets between funds

	Unrestricted Funds £	Restricted Funds £	Total 2022 £	Total 2021 £
Cash at bank and in hand	57,765	22,589	80,354	73,618
Other net current assets/(liabilities)	19,838	-	19,838	9,460
	<u>77,603</u>	<u>22,589</u>	<u>100,192</u>	<u>83,078</u>