

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

**REPORT AND FINANCIAL STATEMENTS**  
**For the year ended 31 March 2024**

**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 2024

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**TRUSTEE ANNUAL REPORT (including Director's report)**  
For the year ended 31 March 2024

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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 2024 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 2022, 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, the effects of poverty, difficulty managing school and mental health.

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 work projects.

## **2. Achievements and Performance**

We offer a place of safety where young people and their families access the support, they need at the point of need from workers who know them, understand the context of their lives and care about them.

The workers have been around a long time, young people and their families never have to retell their story and they are always greeted by a friendly face. They have told us that they value having us in their lives.

We provide support for the whole community, whilst youth work has always been our focus, we have over the years become a valuable and much needed resource for our neighbors. We never turn anyone away regardless of age or circumstance.

We have provided support and access to resources for over 100 local people over the course of the year. We have supported families with benefits claims, looking for work, family support, and we have led on Early Help Plans for several families.

We have worked with over 100 young people over the last year, providing them with group work for up to three groups each evening. Young people learn from the information we provide, and they have fun in the process in an environment that feels safe.

We have provided a detached youth work presence making contact with young people on the streets and working with them in a space of their choosing.

We have provided one-to-one work for vulnerable young people to work with a trusted adult and get the help and support they need, and we have referred young people to the specialist services they need.

We have provided a program of activities in each of the school holidays that keep young people busy, and active and ensure they have at least one meal each day to alleviate holiday hunger.

#### Fundraising

We have been on the estate for 29 years and we understand young people have become accustomed to having us in their lives. Our team are dedicated and committed to ensuring we remain a constant and consistent source of support.

#### Trustee Annual Report

As the Treasurer of D2 Youth Zone, I am pleased to present our financial and operational highlights for the past year. Our commitment to creating opportunities for young people to reach their full potential in a caring and supportive environment remains at the forefront of our mission.

#### Key Achievements:

- **Engagement:** We successfully worked with over 100 young people and their families, providing them with the support and opportunities they need to thrive. Our programs are designed to engage, inspire, and empower, especially focusing on those who are most vulnerable in our community.
- **Fundraising Success:** This year, we raised a total of £113,840. This impressive amount is a testament to the generosity of our supporters and the hard work of our fundraising team. These funds are crucial in enabling us to continue our vital work.
- **Significant Grants:** We are incredibly proud to announce that we were awarded a share of the Postcode Community Trust, which has provided a substantial boost to our resources. Additionally, we secured multi-year funding from the Ballinger Charitable Trust, ensuring sustained support for our initiatives.

#### Financial Stewardship:

The funds raised have been allocated to enhance our programs and expand our reach. Our emphasis remains on providing quality youth work, particularly focusing on the most vulnerable young people in our community. Through positive activities, preventative help, and one-to-one support for those not in education, employment, or training (NEET), we are making a tangible difference in their lives. Many of these young people face complex issues that hinder their progress, and our tailored support aims to address these challenges effectively.

#### Looking Forward:

As we move forward, we remain dedicated to our mission. The continued support from grants, donors, and the community enables us to plan and execute initiatives that empower young people to overcome obstacles and achieve their full potential. We are committed to transparency, effective use of resources, and making a positive impact in the lives of the young people we serve.

In conclusion, I extend my heartfelt gratitude to everyone who has supported D2 Youth Zone this year. Your contributions are invaluable, and together, we are creating a brighter future for our youth.

Thank you for your continued trust and support.

Sincerely,

Ryan Percival

Treasurer, D2 Youth Zone

### **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 £113,893 (2023: £79,054) of which £80,943 was restricted (2023: £76,324) and expenditure of £97,633 (2023: £85,526) of which £70,955 was restricted (2023: £35,891). There was an operating surplus of £16,260 (2023: deficit of £6,472) of which a surplus of £9,989 was restricted (2023: surplus of £40,434).

At 31 March 2023 the Charity had net assets of £109,981 (2023: £93,720) of which £73,012 was restricted (2023: £63,023).

#### Reserves policy/Going concern

The Trustees consider the level of reserves, £36,969 (2023: £30,698), 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**

As we move forward, we remain dedicated to our mission. The continued support from grants, donors, and the community enables us to plan and execute initiatives that empower young people to overcome obstacles and achieve their full potential. We are committed to transparency, effective use of resources, and making a positive impact in the lives of the young people we serve.

**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 One Strawberry Lane Newcastle upon Tyne NE1 4BX</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.
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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 11.07.2024 and signed on their behalf by:

R Percival (Treasurer)

**D2 YOUTH ZONE LIMITED**

(A company limited by guarantee)

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

For the year ended 31 March 2024

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I report on the financial statements of D2 Youth Zone Limited for the year ended 31 March 2024, which are set out on pages 7 to 16.

**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 2022 ("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:

- h examine the accounts under section 145 of the Charities Act,
- h 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
- h 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:

- h accounting records were not kept in accordance with section 386 of the Companies Act 2006; or
- h the accounts do not accord with such records; or
- h 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
- h 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  
Fellow Member of the Association of Accountancy Technicians  
Connected Voice Business Services  
One Strawberry Lane  
Newcastle upon Tyne  
NE1 4BX  
Date: 11.07.2024



**D2 YOUTH ZONE LIMITED**

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**STATEMENT OF FINANCIAL ACTIVITIES**

(INCLUDING SUMMARY INCOME &amp; EXPENDITURE ACCOUNT)

For the year ended 31 March 2024

	Notes	Unrestricted Funds £	Restricted Funds £	Total 2024 £	Total 2023 £
<b><u>Income from:</u></b>					
Donations and legacies	6	32,613	49,743	<b>82,356</b>	33,475
Charitable activities					
Grants and contracts	7	-	31,200	<b>31,200</b>	45,518
Investments	8	336	-	<b>336</b>	61
<b>Total income</b>		<b>32,949</b>	<b>80,943</b>	<b>113,893</b>	<b>79,054</b>
<b><u>Expenditure on:</u></b>					
Charitable activities					
Operation of the charity	9	26,678	70,955	<b>97,633</b>	85,525
<b>Total expenditure</b>		<b>26,678</b>	<b>70,955</b>	<b>97,633</b>	<b>85,525</b>
<b>Net movement of funds</b>		<b>6,271</b>	<b>9,989</b>	<b>16,260</b>	<b>( 6,471 )</b>
<b><u>Reconciliation of funds</u></b>					
Total funds brought forward		30,698	63,023	<b>93,721</b>	100,192
<b>Total funds carried forward</b>		<b>36,969</b>	<b>73,012</b>	<b>109,981</b>	<b>93,721</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 16 form an integral part of these accounts.

**BALANCE SHEET**

As at 31 March 2024

	Notes	£	Total 2024 £	£	Total 2023 £
<b><u>Current assets</u></b>					
Debtors	15	-		32,906	
Cash at bank and in hand	16	111,073		62,061	
<b>Total current assets</b>		<b>111,073</b>		<b>94,967</b>	
<b>Creditors:</b> amounts falling due within one year	17	<b>( 1,092 )</b>		<b>( 1,246 )</b>	
<b>Net current assets</b>			<b>109,981</b>		<b>93,721</b>
<b>Total net assets or liabilities</b>			<b>109,981</b>		<b>93,721</b>
<b><u>Funds of the charity</u></b>					
Unrestricted income funds			36,969		30,698
Restricted income funds			73,012		63,023
<b>Total funds</b>			<b>109,981</b>		<b>93,721</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 16 form an integral part of these accounts.

These financial statements were approved by the Board on: 11.07.2024

and are signed on its behalf by: R Percival  
Treasurer

## **D2 YOUTH ZONE LIMITED**

(A company limited by guarantee)

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

For the year ended 31 March 2024

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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 2022, 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 £36,969 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.

#### **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.

##### **3.4 Volunteer help**

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

## **D2 YOUTH ZONE LIMITED**

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

For the year ended 31 March 2024

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#### **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.

### **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 2024

**Analysis of income**

	Unrestricted Funds £	Restricted Funds £	Total 2024 £	Total 2023 £
<b>6 Donations and legacies</b>				
Donations and gifts	56	-	<b>56</b>	17
General grants:				
- LGA Foundation	50	1,500	<b>1,550</b>	1,500
- Joseph Frazer Strong	1,000	-	<b>1,000</b>	1,000
- R W Mann	-	2,000	<b>2,000</b>	1,000
- Newcastle City Council	-	24,500	<b>24,500</b>	20,936
- Ernest Cook Trust	-	-	-	4,250
- Your Homes Newcastle	-	-	-	420
- Woolsington Parish	-	5,200	<b>5,200</b>	4,200
- Postcode lottery	30,000	-	<b>30,000</b>	-
- ASDA Foundation	1,500	-	<b>1,500</b>	-
- Newcastle Youth Fund	-	16,543	<b>16,543</b>	-
Other	7	-	<b>7</b>	152
	<u>32,613</u>	<u>49,743</u>	<u><b>82,356</b></u>	<u>33,475</u>
<b>7 Charitable activities</b>				
<u>Income from grants</u>				
NCC Ward Committee	-	11,200	<b>11,200</b>	7,000
BBC Children in Need	-	-	-	38,518
Ballinger Trust	-	20,000	<b>20,000</b>	-
	<u>-</u>	<u>31,200</u>	<u><b>31,200</b></u>	<u>45,518</u>
<b>8 Income from investments</b>				
Bank interest	336	-	<b>336</b>	61
	<u>336</u>	<u>-</u>	<u><b>336</b></u>	<u>61</u>

Income was £113,893 (2023: £79,054) of which £32,949 was unrestricted or designated (2023: £2,730) and £80,943 was restricted (2023: £76,324)

**D2 YOUTH ZONE LIMITED**

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**NOTES TO THE FINANCIAL STATEMENTS**

For the year ended 31 March 2024

**Analysis of expenditure on charitable activities**

	Unrestricted Funds £	Restricted Funds £	Total 2024 £	Total 2023 £
<b>9 Charitable activities</b>				
<u>Direct costs</u>				
Salaries	-	67,894	<b>67,894</b>	48,884
Pensions	-	3,061	<b>3,061</b>	3,501
Sessional workers	1,951	-	<b>1,951</b>	3,841
Apprentice fees	270	-	<b>270</b>	24
DBS checks	-	-	<b>-</b>	205
Staff training	580	-	<b>580</b>	-
Payroll fees	222	-	<b>222</b>	388
Activity costs	17,707	-	<b>17,707</b>	21,821
Client expenses	182	-	<b>182</b>	452
Other expenses	221	-	<b>221</b>	95
<u>Support costs</u>				
Security	35	-	<b>35</b>	124
Cleaning, repairs and maintenance	220	-	<b>220</b>	176
Heat, light and water	1,951	-	<b>1,951</b>	2,379
Insurance	1,104	-	<b>1,104</b>	1,056
Stationery/postage	35	-	<b>35</b>	126
Photocopier	206	-	<b>206</b>	370
Phone/fax	1,066	-	<b>1,066</b>	978
IT	-	-	<b>-</b>	-
Membership fees	45	-	<b>45</b>	-
Companies House	13	-	<b>13</b>	13
<u>Governance costs</u>				
Independent examiner's fees for reporting on the accounts	870	-	<b>870</b>	1,092
	<u>26,678</u>	<u>70,955</u>	<u><b>97,633</b></u>	<u>85,525</u>

Expenditure on charitable activities was £97,633 (2023: £85,525) of which £26,678 was unrestricted or designated (2023: £49,635) and £70,955 was restricted (2023: £35,891)

**10 Fees for examination of the accounts**

	2024 £	2023 £
Independent examiner's fees for reporting on the accounts	<b>870</b>	1,092
Other accountancy services paid to the examiner	<b>222</b>	388
	<u><b>1,092</b></u>	<u>1,480</u>

## D2 YOUTH ZONE LIMITED

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### NOTES TO THE FINANCIAL STATEMENTS

For the year ended 31 March 2024

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

	2024 £	2023 £
Salaries and wages	67,894	48,884
Pension costs (defined contribution pension plan)	3,061	3,501
	<u>70,955</u>	<u>52,385</u>

No employee received remuneration above £60,000 (2023: 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 £39,336 (2023: £35,891).

#### 12 Staff numbers

The average monthly head count was 3 staff (2023: 3 staff) and the average monthly number of full-time equivalent employees during the year were as follows:

	2024 Number	2023 Number
The parts of the charity in which the employee's work		
Charitable activities	1.9	1.9
	<u>1.9</u>	<u>1.9</u>

#### 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 £3,501 (2023: £3,501). There was £0 outstanding as at 31 March 2024 (2023: £0)

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

	2024 £	2023 £
Salary holding account	-	32,906
	<u>-</u>	<u>32,906</u>

**D2 YOUTH ZONE LIMITED**

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**NOTES TO THE FINANCIAL STATEMENTS**

For the year ended 31 March 2024

**16 Cash at bank and in hand**

	<b>2024</b>	2023
	<b>£</b>	£
Short term deposits	<b>28,104</b>	28,061
Cash at bank	<b>82,969</b>	34,000
	<b>111,073</b>	62,061

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

	<b>2024</b>	2023
	<b>£</b>	£
Accruals		
Independent examination of accounts	<b>870</b>	1,092
Other accruals	<b>222</b>	154
	<b>1,092</b>	1,246

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

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 2024**

	Fund balances brought forward	Incoming resources	Resources expended	Transfers	Fund balances carried forward
	£	£	£	£	£
<b>Unrestricted funds</b>					
General unrestricted fund	17,144	32,949	( 26,678 )	-	<b>23,415</b>
Designated funds					
Contingency Fund	13,554	-	-	-	<b>13,554</b>
<b>Totals</b>	<b>30,698</b>	<b>32,949</b>	<b>( 26,678 )</b>	<b>-</b>	<b>36,969</b>

**As at 31 March 2023**

	Fund balances brought forward	Incoming resources	Resources expended	Transfers	Fund balances carried forward
	£	£	£	£	£
<b>Unrestricted funds</b>					
General unrestricted fund	64,049	2,730	( 49,635 )	-	<b>17,144</b>
Designated funds					
Contingency Fund	13,554	-	-	-	<b>13,554</b>
<b>Totals</b>	<b>77,603</b>	<b>2,730</b>	<b>( 49,635 )</b>	<b>-</b>	<b>30,698</b>



**D2 YOUTH ZONE LIMITED**

(A company limited by guarantee)

**NOTES TO THE FINANCIAL STATEMENTS**

For the year ended 31 March 2024

**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 2024**

	<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	15,995	-	-	-	<b>15,995</b>
Newcastle Youth Fund	20,936	16,543	( 27,298 )	-	<b>10,181</b>
R W Mann	1,000	2,000	-	-	<b>3,000</b>
Big Lottery Fund	7,146	-	-	-	<b>7,146</b>
Ward Committee	7,000	11,200	-	-	<b>18,200</b>
Ernest Cook Trust	4,250	-	-	-	<b>4,250</b>
Your Homes Newcastle	1,120	-	-	-	<b>1,120</b>
Woolsington Parish	4,200	5,200	-	-	<b>9,400</b>
Education and Skills	1,375	-	-	-	<b>1,375</b>
Ballinger Trust	-	20,000	( 19,157 )	-	<b>843</b>
LGA Foundation	-	1,500	-	-	<b>1,500</b>
Newcastle Fund	-	24,500	( 24,500 )	-	<b>-</b>
<b>Totals</b>	<b>63,023</b>	<b>80,943</b>	<b>( 70,955 )</b>	<b>-</b>	<b>73,012</b>

**Analysis of movement in restricted funds****As at 31 March 2023**

	<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	13,367	38,518	( 35,890 )	-	<b>15,995</b>
Newcastle Youth Fund	-	20,936	-	-	<b>20,936</b>
R W Mann	-	1,000	-	-	<b>1,000</b>
Big Lottery Fund	7,146	-	-	-	<b>7,146</b>
Ward Committee	-	7,000	-	-	<b>7,000</b>
Ernest Cook Trust	-	4,250	-	-	<b>4,250</b>
Your Homes Newcastle	700	420	-	-	<b>1,120</b>
Woolsington Parish	-	4,200	-	-	<b>4,200</b>
Education and Skills	1,375	-	-	-	<b>1,375</b>
<b>Totals</b>	<b>22,588</b>	<b>76,324</b>	<b>( 35,890 )</b>	<b>-</b>	<b>63,023</b>

## D2 YOUTH ZONE LIMITED

(A company limited by guarantee)

### NOTES TO THE FINANCIAL STATEMENTS

For the year ended 31 March 2024

#### 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.
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.
Your Homes Newcastle	Environmental Project.
Woolsington Parish	Funds to support holiday activities and hardship fund.
Education and Skills	Apprenticeship grant.
Ballinger Trust	To cover the staffing costs of D2 Youth Zone Limited.
LGA Foundation	Funds for the Christmas Parade.
Newcastle Fund	To cover the staffing costs of D2 Youth Zone Limited.

#### 20 Capital commitments

As at 31 March 2024, the charity had no capital commitments (2023 -£nil)

#### 21 Analysis of net assets between funds

	Unrestricted Funds £	Restricted Funds £	Total 2024 £	Total 2023 £
Cash at bank and in hand	38,061	73,012	111,073	62,061
Other net current assets/(liabilities)	( 1,092 )	-	( 1,092 )	31,660
	<u>36,969</u>	<u>73,012</u>	<u>109,981</u>	<u>93,721</u>