



TRUSTEES' ANNUAL REPORT & ACCOUNTS

YEAR ENDING MARCH 2024

Wigton Youth Station | office@wigtonyouth.co.uk

www.wigtonyouth.co.uk

Registered Charity Number 1089690

LEGAL AND ADMINISTRATIVE INFORMATION

Charity Name: Wigton Youth Station

Charity Number: 1089690

Company Number: 04277894

Registered Address: 16 High Street
Wigton
Cumbria
CA7 9NJ

Trustees: Mr. Christopher Scott (Chair) (appointed 06/07/2023)
Mrs. Angela Bicknell (appointed 06/07/2023)
Mrs. Lyanne Taylor (appointed 19/12/2023)
Mrs. Georgia Campbell (appointed 01/02/2024)
Mr. Colin Dipple (appointed 01/02/2024)

Trustees serving during dates covered by this document (01/04/23 - 31/03/24)

Secretary E K Jensen

Independent Examiner: Sophie Graham FCA
Saint & Co Chartered Accountants
Sterling House
Wavell Drive
Rosehill
Carlisle

Bankers: Unity Trust Bank
PO Box 7193
Planetary Road
Willenhall
WV1 9DG



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TRUSTEES' ANNUAL REPORT

YEAR REVIEW

This year has been a period of massive change for the Youth Station. At the start of the year, Angela Bicknell, who had been with the Youth Station for 24 years, many of those as the Centre Manager, resigned to take a different job.

Angela must be thanked for her incredible service to the Youth Station and for her tireless work as both the Centre Manager and Senior Youth Worker. Her dedication and passion has meant that she has not only personally supported many of the young people in our community but has also left the Youth Station with great foundations and reputation. Her contributions to Wigton's young people and the Wigton community should not be underestimated.

In addition to Angela leaving, the three existing trustees, Mike Beechey, Marie Banks and Brian Warren (Chair) all expressed the desire to step down from the role of trustee. Brian wished to retire after 14 years on the board of trustees. This resulted in a lack of quick action to recruit a new manager and trustees, meaning that there had to be a closure while the future of the Youth Station was secured. We now have a new manager and a new team of five strong and active trustees (including Angela), as well as a new youth work team. Angela stayed on as a trustee to ensure that the period of change to a new manager and trustees, ran as smoothly as possible.

Since the reopening, the number of young people attending sessions has gradually increased and is now at pre-closure levels.

ACHIEVEMENTS

This year has been very positive despite the challenge of the closure and I feel that the Youth Station has made good progress since reopening. We ran two HAF events; one in winter and one at Easter. We reestablished workshops with Jen Marrs of SHADES and there has been good engagement in these sessions. We have increased our average attendance of the open access sessions from around 10 per session to 22 per session and we now have a membership of over 100. We started to process the move of our accounting systems to Xero to increase efficiency. This was completed at the start of the new financial year. We have expanded both our board of trustees and our youth work team and now have a strong and experienced team.

During the year we have also established a new website which we are developing as not just an information site about the Youth Station but also as a place to signpost help and support for our families.



In addition, we finalised our Crowdfunding page in readiness to try to increase donations from people in our community. We are hoping to encourage some small regular donations.

CHALLENGES

Our current cohort of young people can be very difficult to get engaged in activities and we have had to deal with more behaviour 'pushing the boundaries' than usual. Several of our young people have been rude and disrespectful towards staff; arguing with staff and refusing to leave when asked. This has resulted in us sending a number of letters home. However, parental support in response to the letters has mostly been positive.

In terms of finances, this year has been challenging in managing the handover of the accounting procedures from one manager to another but also in managing funds during our closure period and ensuring that all reporting to funders is accurate and up to date. All reports have now been completed.

Our regular funding stream for the Friday Night Project, worth £6000 annually, has ended this year, so we will need to try to find alternative funding for this.



Drug Awareness Workshop



MAIN OBJECTIVES FOR 2023-2024

- Hire new Centre Manager
- Re-establish a strong team of Trustees
- Rebuild youth membership following closure period



ADDED PRIORITIES

- Establish a new website
- Review all services to ensure that we are getting best value for money



EMPLOYEE OPPORTUNITIES

- Hire new youth workers
- Ensure essential training such as Safeguarding, is up-to-date
- Establish training opportunities

STATEMENT OF PUBLIC BENEFIT

OUR WORK

Wigton Youth Station is well equipped and experienced in addressing and working alongside the community, young people and partners. We recognise the youth work landscape is changing with the emphasis now being on preventative, targeted, outcome driven delivery. Integrated services are essential for the survival of youth work. The nearest city is 15 miles away and young people tell us they have limited funds, limited transport and no knowledge of who to approach to ask for support. We work on early intervention to provide information and support, to change negative attitudes and their long-term prospects.

BENEFIT TO YOUNG PEOPLE

We make a difference by investing our time and willingness to understand what it must feel like to be unheard and dismissed by society. Young people tell us they fear what the future holds, fear a real possibility of being drawn into crime and not being able to access support and information where needed. We achieve meaningful relationships with our young people, developing their knowledge of 'safe' adults. We support their development to understanding they aren't alone with their fears and concerns, can have fun but manage risk and establish & build resilience.

We work tirelessly to ensure fewer young people have unresolved mental health issues and stay clear of the youth justice system through understanding how they feel and changing their behaviour for the better. This change will directly impact on their families, their estates/communities and their neighbours.



BENEFIT TO THE WIDER COMMUNITY

Young people will always congregate on the streets in any community when they have nowhere else to go. The Youth Station provides a safe space, with free WiFi for the young people of Wigton to meet and socialise. We provide a comfortable indoor space, which means that young people can meet whatever the Cumbrian weather throws at us, and a small outdoor space which our young people can call their own, and allows us to provide opportunities for sports and other outdoor activities.

Mission:

Our mission is to provide every young person with a positive experience of youth, encouraging them to reach their full potential and become valued members of their community.

While the Youth Station is open, there are fewer groups of young people hanging around in the street and occupying themselves with anti-social behaviour or risky activities. This is one immediate benefit. Our programme of informal education activities is designed to give a longer-term benefit. Workshops discussing the impact of anti-social behaviour, the dangers and effects of drugs and alcohol and educating young people on sexual health and exploitation, are just a few of the things we offer. We are also developing good working relationships with our local PCSO and beat officer and the local fire station. We have visits planned in from all of these to help us to reinforce our work and so that our young people develop an understanding of the effects and consequences of their actions. This should then lead to a reduction of petty crime and anti-social behaviour in the community.

We aim to restore community trust in old and young so no one feels isolated and vulnerable.

The trustees have paid due regard to guidance issued by the Charity Commission in deciding what activities the trust should undertake.

Aims:

Wigton Youth Station will fulfil their mission statement by:

- providing a safe space free from discrimination
- developing sustainable emotional resilience
- fostering and encouraging individual strengths
- encouraging pride and cohesion in their community



STRUCTURE, GOVERNANCE & MANAGEMENT

Wigton Youth Station became a registered charity on 8th December 2001

It is also a company limited by guarantee and therefore has a Memorandum and Articles of Association as its governing document. The Company was incorporated on 28th August 2001.

The trustees who served during the period and up to the date of signature of the financial statements were:

Mr. Christopher Scott	(appointed 06/07/2023)
Mrs. Angela Bicknell	(appointed 06/07/2023)
Mrs. Lyanne Taylor	(appointed 19/12/2023)
Mrs. Georgia Campbell	(appointed 01/02/2024)
Mr. Colin Dipple	(appointed 01/02/2024)
Mr. Brian Warren (Chair)	(resigned 19/12/23)
Mr. Mike Beechey	(resigned 30/09/23)
Mrs Marie Banks	(resigned 30/09/23)

Where young
dreamers
become
young
achievers

We had had a restructuring of the team in September when the previous trustees stepped down. Brian Warren retired as Chair of Trustees after 14 years on the board. We now have a new Chair of Trustees, Chris Scott, who is very committed to Wigton and young people in our community. He is a past town mayor and is also chair of governors at one of the local schools. We have four additional new trustees from a range of backgrounds including school safeguarding, youth work, mediation and fundraising. The new members of the boards are all committed and energetic and already playing an active role and being generous with their time. The previous Centre Manager, Angela Bicknell, stayed on as a trustee to help smooth the transition period

We have a new Centre Manager, Kate Jensen, who has 23 years' experience in education and managed teams within schools. Prior to this she worked in the television industry in a range of roles including production and facilities management. She is also co-chair of Wigton's John Peel Theatre which is an entirely volunteer



led organisation. We are looking to forge links and collaboration between the two organisations.

Our youth work team is strong. Our Senior Youth Worker has been with the Youth Station for over 6 years and has good relationships with our young people and their families. We have an additional two youth workers, both of whom are keen to learn and train.

RECRUITMENT AND APPOINTMENT OF NEW TRUSTEES

New trustees are recruited in line with Wigton Youth Station's Trustee Recruitment Policy. Trustees receive a full induction to the charity and a set of key documents, enabling them to gain the required information to fulfil their role.

A yearly skills analysis ensures the trustees offer a suitable range of knowledge and skills to support the charity. Where a skills gap is identified we aim to seek trustees to bridge this gap. The Board aims to adhere to the principles of the Charity Governance Code for Smaller Charities. This is an ongoing process, and we are working towards fulfilling all aspects of the code.





OBJECTIVES

Trustees decided this was a 3-year plan, to span April 2023 to March 2026. Our aims and objectives, as agreed at our latest strategic planning meeting, held by the Board of Trustees, are:

- Improve our monitoring and evaluation systems
- Update our record keeping facilities to ensure that we are using our IT capabilities to their fullest capacity
- Ensure we have an infrastructure that allows us to work effectively, efficiently and compliantly through our IT, finance and administration systems and our policies and procedures
- Develop the use of our Crowdfunder page and work to raise regular donations from local people and businesses
- Introduce a wider range of activities for our young people, including some computing skills such as animation and editing
- Explore additional workshop partners, e.g. local salon to run a teen skin care workshop
- Re-establish and strengthen relationships between the local Police and Fire Service
- Work to repair and modernise the building
- Rebuild a bank of reliable volunteers to support youth work sessions and also provide maintenance of the building
- Re-introduce an annual residential trip, supported by relevant funding
- Convert the charity to a CIO



ACTIVITIES

SERVICE



Wigton Youth Station is based in North Cumbria and has been established for 26 years. It is the sole provider in our area of a free, safe, social space for all young people aged 10-25 years to access and participate in positive activities. It provides a comfortable space with free Wifi, where young people can socialise and relax off the streets, thus reducing the instances of anti-social behaviour in the community.

We spend a lot of time talking to our young people and building positive relationships with them. We aim to provide a rich and varied programme of activities in the sessions such as art and crafts, cooking, board games and video games, pool, basketball and football etc. We are always looking for engaging new activities and are hoping to introduce sessions on animation and video editing this year. As well as this we run a regular programme of targeted workshops to educate our young people. Some of our recent workshops have been on vaping, alcohol and drug awareness and sexual health.



We strive to give our young people positive and lasting childhood memories that they may otherwise miss out on. To this end we also arrange trips out across the year. These might be visits to other towns in our local area, trips to our local nature reserve for nature walks or cycling, day trips to other cities or outdoor adventure days and residential visits.

INCLUSION

The Youth Station is based on the provision of a non-discriminatory environment, which promotes mutual respect, tolerance and acceptance of difference and the value to be gained from such difference. This practice extends outside the centre to families, carers and members of the public.

We will always challenge inappropriate, derogatory or divisive language including homophobic or transphobic language. We aim to create a climate where racial and religious differences are

acknowledged and valued and where open discussion about racial issues is actively encouraged rather than ignored.

We have accessible toilet facilities and although our building is old and unable to accommodate a lift to the upper floors, most of our youth work activities take place on the ground floor. Our staff team is experienced with working with young people with additional needs and we will always work to accommodate any additional needs that our young people have.



PARTNERSHIPS

We are working in partnership with The Windmill Trust in developing a therapy space for them in our building. They have young people in the building outside of our youth work hours which means that the building is utilised for more of the day. The money from the room hire goes back into providing our service for young people in Wigton. We are working together on capital funding bids to repair and maintain the building.

In the longer term we are looking for additional ways in which we can work collaboratively and provide more support for our young people

FUNDRAISING

We are almost completely reliant on grants and donations. Charging a fee for our services would put up a barrier for the young people who use the Youth Station. We believe that all young people in our community have right to access the Youth Station, regardless of economic or financial background.

During this financial year we have set up a Crowdfunder page but this needs to be heavily advertised if it is to bring in any donations.





OUR IMPACT

We are currently working with a group of young people who can be quite challenging in their attitudes and who spend a lot of time on the streets. They have also been in trouble for climbing on roofs around the town. Because of their attendance at the Youth Station, we are able to talk to them about the danger that they are putting themselves in and obviously giving them a safe space to be in for the period that we are open. We are also running targeted workshops that focus on antisocial behaviour and risky behaviour. Many of our young people have been involved in violence and aggression towards each other. We have been able to offer support where needed, with the help of The Windmill Trust, and we have addressed the incidents in the youth sessions. We have also worked with our local PCSO and beat officer to ensure that messages about the consequences of violence are reinforced.

All our work, over the last 25 years has also been to prevent young people making choices that will negatively impact of their lives. That's the long-term impact we hope our young people take away from their time with us. We focus a lot on their mental health and what makes them happy. We've discussed openly about the link between physical and mental health and taken time to support each young person to grow in confidence and start speaking about how they feel and how to make changes. We often hear a few years down the line just how much of an influence we were. Although not instant feedback, it's very satisfying to know where they are now and how successfully they are managing their lives. Some of our young people take months or years to even hold eye contact, so we're in it for the long haul. That conversation with a young person where they eventually look at you and smile, is proof that we are doing the right thing for the right reasons.

MEASURING OUR IMPACT

We keep comprehensive records of attendance, both on paper and as an Excel monitoring spreadsheet. We can see that numbers are increasing. We take informal feedback from our young people all the time and they are at the heart of the activities we provide. We have run drug and alcohol awareness and sexual health workshops. Our young people have requested these and engagement has been good. They have been given the chance to have their questions answered and develop a better understanding of the risks they might face. Staff use evaluation sheets for each session. We record young people's progress which we can show in the form of case studies. We are currently in the process of looking to improve and streamline our monitoring and evaluation systems.

FEEDBACK FROM YOUNG PEOPLE

"It's great because it's fun and a nice place to be"

"It's fun and I do recommend it"

"Everyone is welcoming"

"I like the different activities"

"I like everything"

"I enjoy the baking"



ACKNOWLEDGEMENTS

We would like to thank all of the parents/carers of our young people; our partners and our supporters:

- Cumbria Community Foundation
- Francis C Scott Charitable Trust
- National Lottery Awards for All
- Cumberland Council
- Cumbria Youth Alliance
- Fibrus
- Wigton Town Council
- Howdens
- The Masonic Charitable Foundation
- Saint & Co Chartered Accountants
- Jen Marrs
- The Windmill Trust





FINANCIAL REVIEW AND RESERVES POLICY

Wigton Youth Station's net income for the period was £37,739 with expenditure of £62,735. The charity therefore realised a surplus of £24,996 of funds. The main income stream for the charity was grants received with the main expense being staff costs.

As at 31 March 2024 the unrestricted, unallocated funds available for use by the charity were £39,226. The balance on restricted funds at the year-end was £4,706.

Wigton Youth Station has deemed that to run the organisation efficiently and effectively they need to maintain a reserve of 3 months operating costs. The current requirement is £15,700.

The level of reserves is monitored and reviewed by the Trustees as necessary and at least once each year.

INCOME PLAN

We are working with the local youth work development officer to focus on future fundraising plans. Two of our trustees are very experienced in fundraising. We are lucky to have some long-term funders who have supported our project for a number of years. The town council is also very supportive of the project and has recently approved a small grant to help us renovate the front of our building. We work alongside another charity who rent space from us and we are working together on funding bids to renovate and maintain the building.

We receive regular funding from the Joyce Wilkinson Trust, Cumbria Community Foundation, Francis C Scott Foundation and the National Lottery.

We are also looking for ways to make our project more cost effective. We have recently been granted a free energy assessment and we are hoping this will enable us make the building more energy efficient.

Securing funding is becoming extremely difficult. We have been established for over 26 years, which shows there is a need for our service. The downside of this is that we have exhausted several funding streams and aren't able to apply to them again. We recognise that as we are a grass roots, needs led community organisation, it would be very difficult to ever be self-sustaining, however, we own our own building and we are looking to maximise this asset by renting space to other local charities who align with our values. The Windmill Trust already rents space from us, giving us a small but regular monthly income.

It is our aim that during the life time of this project we will submit additional bids to further develop it and enable us to reach newly identified young people that would benefit from taking part.



Though media coverage, we aim to showcase this project to the wider community, schools and other youth provisions in the county to highlight the need for preventative projects like this, our funders and the value of the work we do. This in turn is an opportunity to raise additional funds to sustain the project. Fundraising is one aspect of the role of Centre Manager who has overall responsibility for budgetary analysis and financial control, with support from the trustees and senior youth workers. It is generally acknowledged in the not-for-profit sector that fundraising can take up to 40% of the time of a full-time officer and no one at Wigton Youth station works full time.

- Plan B

Wigton Youth Station will undertake research into charitable funding opportunities to create a plan for approaches to trusts and foundations. This will involve:

- Researching charitable funders who have supported the charity to-date through a tailor-made database.
- Sourcing opportunities for new/repeat approaches to trusts and foundations.
- Identifying funders who can offer large grants over more than one year.
- establishing trusts and foundations whose priorities include:
 - work with young people
 - Focus on young people's mental health
 - Crime prevention
 - Reducing social and educational isolation
 - Increasing confidence, aspirations and individuality in young people
 - Volunteering opportunities

Given the limited availability of charitable funders to approach for multi-year contributions for core costs, the organisation's charitable fundraising will:

- focus on trusts who can offer large, longer-term contributions to core costs
- use financial projections (of projected income from contracts) to underpin funding bids
- demonstrate a target-driven programme of activities and sessions that will be measured and monitored



TRUSTEES' REPORT

FOR THE PERIOD 1 APRIL 2023 TO 31 MARCH 2024

The trustees present their annual report and financial statements for the year ended 31 March 2024. The financial statements have been prepared in accordance with the accounting policies set out in note 1 to the financial statements and comply with the trust's governing document, the Companies Act 2006 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 1 January 2019).

The Trustees' Report was approved by the Board of Trustees and signed on their behalf by:

Name: Christopher Scott

Position: Chair of Trustees

Signature: 

Date: 08/11/2024



INDEPENDENT EXAMINER'S REPORT

TO THE TRUSTEES OF WIGTON YOUTH STATION

I report to the trustees on my examination of the financial statements of Wigton Youth Station (the Charity) for the year ended 31 March 2024.

Responsibilities and basis of report

As the trustees of the Charity (and also its directors for the purposes of company law) you are responsible for the preparation of the financial statements in accordance with the requirements of the Companies Act 2006 (the 2006 Act).

Having satisfied myself that the financial statements of the Charity are not required to be audited under Part 16 of the 2006 Act and are eligible for independent examination, I report in respect of my examination of the Charity's financial statements carried out under section 145 of the Charities Act 2011 (the 2011 Act). In carrying out my examination I have followed all the applicable Directions given by the Charity Commission under section 145(5)(b) of the 2011 Act.

Independent examiner's statement

I have completed my examination. I confirm that no 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 386 of the 2006 Act; or
- 2 the financial statements do not accord with those records; or
- 3 the financial statements do not comply with the accounting requirements of section 396 of the 2006 Act 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
- 4 the financial statements have not been prepared in accordance with the methods and principles of the Statement of Recommended Practice for accounting and reporting by charities applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102).

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 financial statements to be reached.

Sophie Graham BAcc(Hons), FCA, DChA

Sterling House Wavell Drive Rosehill Carlisle Cumbria
CA1 2SA

Dated: 18/11/2024



STATEMENT OF FINANCIAL ACTIVITIES

INCLUDING INCOME AND EXPENDITURE ACCOUNT

FOR THE YEAR ENDED 31 MARCH 2024

	Notes	Unrestricted funds 2024 £	Restricted funds 2024 £	Total 2024 £	Unrestricted funds 2023 £	Restricted funds 2023 £	Total 2023 £
Income from:							
Donations and legacies	3	3,285	31,744	35,029	24,745	55,898	80,643
Charitable activities	4	-	-	-	610	-	610
Other trading activities	5	2,710	-	2,710	-	-	-
Total income		<u>5,995</u>	<u>31,744</u>	<u>37,739</u>	<u>25,355</u>	<u>55,898</u>	<u>81,253</u>
Expenditure on:							
Raising funds	6	-	-	-	515	-	515
Charitable activities	7	23,667	39,055	62,722	16,494	52,783	69,277
Other expenditure	12	13	-	13	-	-	-
Total expenditure		<u>23,680</u>	<u>39,055</u>	<u>62,735</u>	<u>17,009</u>	<u>52,783</u>	<u>69,792</u>
Net income/(expenditure)		(17,685)	(7,311)	(24,996)	8,346	3,115	11,461
Transfers between funds		45,306	(45,306)	-	-	-	-
Net movement in funds	9	27,621	(52,617)	(24,996)	8,346	3,115	11,461
Reconciliation of funds:							
Fund balances at 1 April 2023		11,605	57,323	68,928	3,259	54,208	57,467
Fund balances at 31 March 2024		<u>39,226</u>	<u>4,706</u>	<u>43,932</u>	<u>11,605</u>	<u>57,323</u>	<u>68,928</u>

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



BALANCE SHEET

AS AT 31 MARCH 2024

	Notes	2024 £	£	2023 £	£
Fixed assets					
Tangible assets	14		17,094		21,391
Current assets					
Stocks	15	120		120	
Debtors	16	288		207	
Cash at bank and in hand		39,202		59,412	
		<u>39,610</u>		<u>59,739</u>	
Creditors: amounts falling due within one year					
Other creditors	17	3,205		1,178	
Deferred income	18	9,567		11,024	
		<u>12,772</u>		<u>12,202</u>	
Net current assets			26,838		47,537
Total assets less current liabilities			<u>43,932</u>		<u>68,928</u>
The funds of the Charity					
Restricted income funds	20		4,706		57,323
Unrestricted funds	21		39,226		11,605
			<u>43,932</u>		<u>68,928</u>

The company is entitled to the exemption from the audit requirement contained in section 477 of the Companies Act 2006, for the year ended 31 March 2024.

The directors acknowledge their responsibilities for complying with the requirements of the Companies Act 2006 with respect to accounting records and the preparation of financial statements.

The members have not required the company to obtain an audit of its financial statements for the year in question in accordance with section 476.

These financial statements have been prepared in accordance with the provisions applicable to companies subject to the small companies regime.

The financial statements were approved by the trustees on 8th November 2024.

Christopher Scott, Chair of Trustees

Company registration number 4277894 (England and Wales)



NOTES TO THE FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 MARCH 2024

1 Accounting policies Charity information

Wigton Youth Station is a private company limited by guarantee incorporated in England and Wales. The registered office is 16 High Street, Wigton, Cumbria, CA7 9NJ. The Principal activity is operating a youth club.

1.1 Accounting convention

The financial statements have been prepared in accordance with the Charity's [governing document], the Companies Act 2006, FRS 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland" ("FRS 102") and the Charities SORP "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 1 January 2019). The Charity is a Public Benefit Entity as defined by FRS 102.

The Charity has taken advantage of the provisions in the SORP for charities not to prepare a Statement of Cash Flows.

The financial statements are prepared in sterling, which is the functional currency of the Charity. Monetary amounts in these financial statements are rounded to the nearest £.

The financial statements have been prepared under the historical cost convention, [modified to include the revaluation of freehold properties and to include investment properties and certain financial instruments at fair value]. The principal accounting policies adopted are set out below.

1.2 Going concern

At the time of approving the financial statements, the trustees have a reasonable expectation that the Charity has adequate resources to continue in operational existence for the foreseeable future. Thus the trustees continue to adopt the going concern basis of accounting in preparing the financial statements.

1.3 Charitable funds

Unrestricted funds are available for use at the discretion of the trustees in furtherance of their charitable objectives.

Restricted funds are subject to specific conditions by donors or grantors as to how they may be used. The purposes and uses of the restricted funds are set out in the notes to the financial statements.

Endowment funds are subject to specific conditions by donors that the capital must be maintained by the Charity.



1.4 Income

Income is recognised when the Charity is legally entitled to it after any performance conditions have been met, the amounts can be measured reliably, and it is probable that income will be received.

Cash donations are recognised on receipt. Other donations are recognised once the Charity has been notified of the donation, unless performance conditions require deferral of the amount. Income tax recoverable in relation to donations received under Gift Aid or deeds of covenant is recognised at the time of the donation.

Legacies are recognised on receipt or otherwise if the Charity has been notified of an impending distribution, the amount is known, and receipt is expected. If the amount is not known, the legacy is treated as a contingent asset.

1.5 Expenditure

Expenditure is recognised once there is a legal or constructive obligation to transfer economic benefit to a third party, it is probable that a transfer of economic benefits will be required in settlement, and the amount of the obligation can be measured reliably.

Expenditure is classified by activity. The costs of each activity are made up of the total of direct costs and shared costs, including support costs involved in undertaking each activity. Direct costs attributable to a single activity are allocated directly to that activity. Shared costs which contribute to more than one activity and support costs which are not attributable to a single activity are apportioned between those activities on a basis consistent with the use of resources. Central staff costs are allocated on the basis of time spent, and depreciation charges are allocated on the portion of the asset's use.

1.6 Tangible fixed assets

Tangible fixed assets are initially measured at cost and subsequently measured at cost or valuation, net of depreciation and any impairment losses.

Depreciation is recognised so as to write off the cost or valuation of assets less their residual values over their useful lives on the following bases:

Freehold land and buildings	25 years
Equipment	4 years

The gain or loss arising on the disposal of an asset is determined as the difference between the sale proceeds and the carrying value of the asset, and is recognised in the statement of financial activities.

1.7 Impairment of fixed assets

At each reporting end date, the Charity reviews the carrying amounts of its tangible assets to determine whether there is any indication that those assets have suffered an impairment loss. If any such indication exists, the recoverable amount of the asset is estimated in order to determine the extent of the impairment loss (if any).



1.8 Stocks

Stocks are stated at the lower of cost and estimated selling price less costs to complete and sell. Cost comprises direct materials and, where applicable, direct labour costs and those overheads that have been incurred in bringing the stocks to their present location and condition. Items held for distribution at no or nominal consideration are measured the lower of replacement cost and cost.

Net realisable value is the estimated selling price less all estimated costs of completion and costs to be incurred in marketing, selling and distribution.

1.9 Cash and cash equivalents

Cash and cash equivalents include cash in hand, deposits held at call with banks, other short-term liquid investments with original maturities of three months or less, and bank overdrafts. Bank overdrafts are shown within borrowings in current liabilities.

1.10 Financial instruments

The Charity has elected to apply the provisions of Section 11 'Basic Financial Instruments' and Section 12 'Other Financial Instruments Issues' of FRS 102 to all of its financial instruments.

Financial instruments are recognised in the Charity's balance sheet when the Charity becomes party to the contractual provisions of the instrument.

Financial assets and liabilities are offset, with the net amounts presented in the financial statements, when there is a legally enforceable right to set off the recognised amounts and there is an intention to settle on a net basis or to realise the asset and settle the liability simultaneously.

Basic financial assets

Basic financial assets, which include debtors and cash and bank balances, are initially measured at transaction price including transaction costs and are subsequently carried at amortised cost using the effective interest method unless the arrangement constitutes a financing transaction, where the transaction is measured at the present value of the future receipts discounted at a market rate of interest. Financial assets classified as receivable within one year are not amortised.

Basic financial liabilities

Basic financial liabilities, including creditors and bank loans are initially recognised at transaction price unless the arrangement constitutes a financing transaction, where the debt instrument is measured at the present value of the future payments discounted at a market rate of interest. Financial liabilities classified as payable within one year are not amortised.

Debt instruments are subsequently carried at amortised cost, using the effective interest rate method.



Trade creditors are obligations to pay for goods or services that have been acquired in the ordinary course of operations from suppliers. Amounts payable are classified as current liabilities if payment is due within one year or less. If not, they are presented as non-current liabilities. Trade creditors are recognised initially at transaction price and subsequently measured at amortised cost using the effective interest method.

Derecognition of financial liabilities

Financial liabilities are derecognised when the Charity's contractual obligations expire or are discharged or cancelled.

1.11 Employee benefits

The cost of any unused holiday entitlement is recognised in the period in which the employee's services are received.

Termination benefits are recognised immediately as an expense when the Charity is demonstrably committed to terminate the employment of an employee or to provide termination benefits.

1.12 Retirement benefits

Payments to defined contribution retirement benefit schemes are charged as an expense as they fall due.



2 Critical accounting estimates and judgements

In the application of the Charity's accounting policies, the trustees are required to make judgements, estimates and assumptions about the carrying amount of assets and liabilities that are not readily apparent from other sources. The estimates and associated assumptions are based on historical experience and other factors that are considered to be relevant. Actual results may differ from these estimates.

The estimates and underlying assumptions are reviewed on an ongoing basis. Revisions to accounting estimates are recognised in the period in which the estimate is revised where the revision affects only that period, or in the period of the revision and future periods where the revision affects both current and future periods.

The trustees consider there were no significant judgements made in preparing the financial statements and that there are no key sources of estimation uncertainty.

3 Income from donations and legacies

	Unrestricted funds 2024 £	Restricted funds 2024 £	Total 2024 £	Unrestricted funds 2023 £	Restricted funds 2023 £	Total 2023 £
Donations and gifts	3,285	18,000	21,285	18,363	55,898	74,261
Grants	-	13,744	13,744	5,000	-	5,000
Other	-	-	-	1,382	-	1,382
	<u>3,285</u>	<u>31,744</u>	<u>35,029</u>	<u>24,745</u>	<u>55,898</u>	<u>80,643</u>

4 Income from charitable activities

	Unrestricted funds 2024 £	Unrestricted funds 2023 £
Club income	-	610
Other income		
	<u></u>	<u></u>

5 Income from other trading activities

	Unrestricted funds 2024 £	Unrestricted funds 2023 £
Letting and licensing arrangements	2,710	-
	<u></u>	<u></u>



6 Expenditure on raising funds

	Unrestricted Funds 2024 £	Unrestricted Funds 2023 £
Fundraising and publicity		
Other fundraising costs	-	515
	<hr/>	<hr/>

7 Expenditure on charitable activities

	Total 2024 £	Total 2023 £
Direct costs		
Staff costs	35,826	39,918
Depreciation and impairment	6,107	6,378
Premises costs	5,561	9,471
Support for young people	-	8,600
Repairs	6,300	-
Windmill Trust management charge	3,117	-
	<hr/>	<hr/>
	56,911	64,367
 Share of support and governance costs (see note 8)		
Governance	5,811	4,910
	<hr/>	<hr/>
	62,722	69,277
 Analysis by fund		
Unrestricted funds	23,667	16,494
Restricted funds	39,055	52,783
	<hr/>	<hr/>
	62,722	69,277
	<hr/>	<hr/>

8 Support costs allocated to activities

	2024 £	2023 £
Governance costs	5,811	4,910
	<hr/>	<hr/>
Analysed between:		
Total	5,811	4,910
	<hr/>	<hr/>



9 Net movement in funds

	2024 £	2023 £
The net movement in funds is stated after charging/(crediting):		
Fees payable for the independent examination of the charity's financial statements	600	-
Depreciation of owned tangible fixed assets	6,107	6,378
	<u>6,707</u>	<u>6,378</u>

10 Trustees

None of the trustees (or any persons connected with them) received any remuneration or benefits from the Charity during the year.

11 Employees

The average monthly number of employees during the year was:

	2024 Number	2023 Number
	3	3
	<u>3</u>	<u>3</u>

Employment costs

	2024 £	2023 £
Wages and salaries	34,689	35,979
Social security costs	-	2,881
Other pension costs	1,137	1,058
	<u>35,826</u>	<u>39,918</u>

There were no employees whose annual remuneration was more than £60,000.

12 Other expenditure

	Unrestricted Funds 2024 £	Unrestricted Funds 2023 £
PAYE Interest	13	-
	<u>13</u>	<u>-</u>

13 Taxation

The charity is exempt from taxation on its activities because all its income is applied for charitable purposes.



14 Tangible fixed assets

	Freehold land and buildings £	Equipment £	Total £
Cost			
At 1 April 2023	123,315	62,023	185,338
Additions	-	1,810	1,810
At 31 March 2024	<u>123,315</u>	<u>63,833</u>	<u>187,148</u>
Depreciation and impairment			
At 1 April 2023	104,681	59,266	163,947
Depreciation charged in the year	4,932	1,175	6,107
At 31 March 2024	<u>109,613</u>	<u>60,441</u>	<u>170,054</u>
Carrying amount			
At 31 March 2024	<u>13,702</u>	<u>3,392</u>	<u>17,094</u>
At 31 March 2023	<u>18,634</u>	<u>2,757</u>	<u>21,391</u>

15 Stocks

	2024 £	2023 £
Raw materials and consumables	120	120
	<u>120</u>	<u>120</u>

16 Debtors

	2024 £	2023 £
Amounts falling due within one year:		
Prepayments and accrued income	288	207
	<u>288</u>	<u>207</u>

17 Other creditors falling due within one year

	2024 £	2023 £
Trade creditors	1,341	858
Accruals and deferred income	1,864	320
	<u>3,205</u>	<u>1,178</u>



18 Deferred income

	2024	2023
	£	£
Other deferred income	9,567	11,024
	<u> </u>	<u> </u>

Deferred income is included in the financial statements as follows:

	2024	2023
	£	£
Deferred income is included within:		
Current liabilities	9,567	11,024
	<u> </u>	<u> </u>
Movements in the year:		
Deferred income at 1 April 2023	11,024	14,332
Released from previous periods	(11,024)	(3,308)
Resources deferred in the year	9,567	-
	<u> </u>	<u> </u>
Deferred income at 31 March 2024	<u>9,567</u>	<u>11,024</u>

19 Retirement benefit schemes

	2024	2023
	£	£
Defined contribution schemes		
Charge to profit or loss in respect of defined contribution schemes	1,137	1,058
	<u> </u>	<u> </u>

The Charity operates a defined contribution pension scheme for all qualifying employees. The assets of the scheme are held separately from those of the Charity in an independently administered fund.



20 Restricted funds

The restricted funds of the charity comprise the unexpended balances of donations and grants held on trust subject to specific conditions by donors as to how they may be used.

	At 1 April 2023	Incoming resources £	Resources expended £	Transfers £	At 31 March 2024 £
	£				£
	-	-	-	-	-
The Community Fund	17,503	-	-	(17,503)	-
Friday Nights	13,423	3,000	(6,161)	(10,262)	-
Awards for All	7,371	-	(7,235)	-	136
CCF Open Access	17,541	11,589	(11,589)	(17,541)	-
Francis C Scott Trust	1,485	15,000	(12,008)	-	4,477
HAF	-	2,155	(2,062)	-	93
	<u>57,323</u>	<u>31,744</u>	<u>(39,055)</u>	<u>(45,306)</u>	<u>4,706</u>
Previous year:	At 1 April 2022	Incoming resources	Resources expended	Transfers	At 31 March 2023 £
	£	£	£	£	£
The Community Fund	22,248	-	(4,745)	-	17,503
Friday Nights	11,091	6,000	(3,668)	-	13,423
Awards for All	4,892	9,871	(7,392)	-	7,371
CCF Open Access	9,495	13,046	(5,000)	-	17,541
BBC Children in need	3,982	-	(3,982)	-	-
Francis C Scott Trust	-	8,900	(7,415)	-	1,485
HAF	-	6,216	(6,216)	-	-
Saferlives	2,500	-	(2,500)	-	-
Peer Mentor	-	3,545	(3,545)	-	-
Hadfield Trust	-	4,000	(4,000)	-	-
Warmspot	-	4,320	(4,320)	-	-
	<u>54,208</u>	<u>55,898</u>	<u>52,783</u>	<u>-</u>	<u>57,323</u>

The transfer of funds from restricted to unrestricted totalling £45,306 relates to funds that were mis apportioned in previous years relating to staff costs.



21 Unrestricted funds

The unrestricted funds of the charity comprise the unexpended balances of donations and grants which are not subject to specific conditions by donors and grantors as to how they may be used. These include designated funds which have been set aside out of unrestricted funds by the trustees for specific purposes.

	At 1 April 2023	Incoming resources	Resources expended	Transfers	At 31 March 2024
	£	£	£	£	£
General Fund	11,605	5,995	(23,680)	45,306	39,226
<hr/>					
Previous year:	At 1 April 2022	Incoming resources	Resources expended	Transfers	At 31 March 2023
	£	£	£	£	£
General Fund	3,259	25,355	(17,009)	-	11,605
<hr/>					

22 Analysis of net assets between funds

	Unrestricted funds 2024 £	Restricted funds 2024 £	Total 2024 £
At 31 March 2024:			
Tangible assets	17,094	-	17,094
Current assets/(liabilities)	22,132	4,706	26,838
	<hr/>	<hr/>	<hr/>
	39,226	4,706	43,932
	<hr/>	<hr/>	<hr/>
	Unrestricted funds 2023 £	Restricted funds 2023 £	Total 2023 £
At 31 March 2023:			
Tangible assets	2,403	18,988	21,391
Current assets/(liabilities)	9,202	38,335	47,537
	<hr/>	<hr/>	<hr/>
	11,605	57,323	68,928
	<hr/>	<hr/>	<hr/>

20 Related party transactions

There were no disclosable related party transactions during the year (2023 - none).





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