

AUCKLAND YOUTH AND COMMUNITY CENTRE LIMITED

TRUSTEES' ANNUAL REPORT
FOR THE YEAR ENDING 31ST MARCH 2024.



Bringing Communities Together



1.0 Background.

- 1.1 Auckland Youth and Community Centre was originally built in 1962, officially opened on the 14th February 1964, as part of Central Government's development of youth facilities (particularly targeting young men) following the publication of the Lady Albemarle report. The Centre was one of six "Boys' Clubs" in the North East of England. A sports hall extension was added in 1995, funded by the National Lottery.
- 1.2 Auckland Youth and Community Centre Limited is affiliated to the Durham Association of Boys and Girls Clubs, which is affiliated to UK YOUTH and NABGC (The National Association of Boys and Girls Clubs). Auckland Youth and Community Centre Limited is also affiliated to NE YOUTH which is affiliated to UK YOUTH.
- 1.3 The Board of Trustees has overall responsibility for meeting the organisation's legal duties, ensuring that it is properly managed, promoting good practice in all activities and ensuring the quality of all services delivered.
- 1.4 The overall responsibility for the management of the Centre sits with the Board of Trustees. On a day-to-day basis the Delivery Manager will assess and identify any health and safety issues. Any such issues are recorded on a Centre Management Log Form. All forms are processed through the Centre Administrator who will initially discuss with a nominated member of the Board of Trustees.
- 1.5 At the start of the financial year, our new Delivery Manager, Tracy Moore had only been in post for 2 months. Tracy and the delivery team have worked hard to increase the number of people using the centre. This hard work has been supported by Jon Kelly who has worked diligently to increase the external hire of the centre. Whilst we are not yet able to report that centre attendances have returned to pre-pandemic levels.
What we do know is that there is much more accurate recording of data, which is shown in our income. Additionally from the 1st of April 2024 we will be introducing a new management information system.
- 1.6 On the 14th February 2024, we celebrated our Diamond Jubilee. This is a great achievement and demonstrated the longevity of the organisation. A plaque was unveiled by Alderman John Lethbridge and Alderman June Lee. The day included an afternoon tea for invited guests, including past and present staff and volunteers. In the evening there was a family disco and buffet. In total over 170 people attended both events.

2.0 Activity Programme.

- 2.1 Services in the Centre, on the Woodhouse Close Estate and in the wider Bishop Auckland area continue to be delivered by qualified and committed staff employed by Auckland Youth and Community Centre Limited. The main activities during the reporting period are described below.
- 2.2 Delivery Team Activities
(Information provided by Tracy Moore, Delivery Manager, supported by Bill Niblo, Chairperson)
- 2.2.1 The delivery team continued to develop and deliver a full range of activities for children, young people and adults. The programme included the following:
 - After School Club
(Monday, Tuesday and Thursday afternoons)
Total attendance 1,112.
 - Multi-sports Sessions.
(Two afternoons each week)
Total attendance 379.
 - Youth clubs
Meets weekly in the centre, and joint work in Shildon, West Auckland and Teesdale.
Total attendance 1,376.

- Youth Projects groups
This group meets weekly to work on a project identified by young people.
Total attendance 79.
- Buttons Group
Bi-weekly on a Sunday
Targeted at children and young people with disabilities, but staff also actively encouraged siblings to attend.
Total attendance 108.
- Craft Group
(Wednesday morning)
Total attendance 403.
- Man Cave
(Tuesday evenings and one Saturday every month).
Total attendance 276.
- Toddler Group
(Monday morning)
Total attendance 402.
- Fun and Food Project
Run during the main school holidays and included a range of trips and visits.
Total attendance 995.
- Warm Space Project
This project ran over the winter months, the idea was to provide a warm place to meet and a snack for local residents, one day per week. The project was not well attended, but the concept behind the project was valid.
Total attendance 44.
- Meet and Eat
Each Wednesday lunch time
A time for people to come together and have a lunch and a chat with staff and other adults in their community.
Total attendance 263.
- Homework Club
Each Tuesday after school
A safe and warm space where young people can work on completing homework and school project. We provide a range of stationary, calculators, a printer etc. as well as free drinks and snacks.
Total attendance 36.
- Winter Wonderland
11th – 15th December 2023
The project ran over five days and two evenings, enjoyed by local nurseries, primary schools, parent and toddler groups and youth projects.
Total attendance 413.
- Winter Blues Family sessions
Every Saturday in January
Family sessions each Saturday in January to help families come together and have fun and enjoy a free warm meal during the bleak month of January.
Total attendance 223.

The data below represents the attendance figures to centre activities, to compare pre and post COVID Pandemic statistics.

2019-2020	2020-2021	2021-2022	2022-2023	2023-2024
17,812	2,616	10,847	10,261	8,814

Whilst the attendance figures have not yet returned to pre-pandemic level.

The above figures do not include the numbers from the Crisis Intervention Project funded by the National Lottery Community Fund, run in partnership with Woodhouse Close Church.

The numbers are also on the increase post COVID, as is our unrestricted income due to the external usage of the centre. Use of Hayley's Room has increased through a growing number of training courses, plus regular bookings of the sports hall by the table tennis group and junior rugby. Jon Kelly continues to co-ordinate the external bookings and he has been ably supported by colleagues from the Delivery Team, who made themselves available to allow access to the centre.

Snapshot 2023-2024

Joint projects and activities

- Peer Research Project
- Jubilee Event
- Coronation
- Rugby World Cup
- Sometimes It Hurts Project
- Cyber Bullying Project
- Quest for the Perfect Shirt

Trips and visits

- | | |
|----------------------------|-----------------|
| • Baltic Gateshead | Pantomime |
| • Tweddle Farm | TCR residential |
| • Preston Park | Rock Pooling |
| • South Shields | Rugby |
| • Little Theatre Gateshead | |
| • Pantomime | |

Quotes

- Young people often say the youth club is our safe space.
- We have fun and meet up with our friends.
- We love the food at the youth club and sitting together with our friends eating.
- The youth Club gives us something to do, better than being bored at home.
- I like going to the Button Group because I feel comfortable there. I get on well with Laura and Natalie and they do good things, and I really like singing Elvis on the karaoke.
- Button Group parent.
I feel like E has really settled in the group and he enjoys going. He has made new friends there and his confidence has grown since joining. Thank you to everyone involved.
- Member of the Man Cave Group.
I really enjoy the group. It gives me something social to do and gets me out of the house a couple of hours a week as I can't travel far and I only go out

3.0 Business Development.

(Information provided by Nadine Kipling, Company Secretary and Samantha Townsend, Volunteer Coordinator).

3.1 Introduction and overview.

2023-24 has been another successful year for Auckland Community Centre Limited. We are planning with renewed confidence and an eye on longer-term sustainability.

Before continuing, it is worth pausing for a moment to appreciate the hard work and commitment of the individuals, groups and partner organisations far too many to mention, who have helped us in this healthy position.

3.2 Key Facts and Figures

This year we have seen a 15% drop in our income to £429,122, which is a more normal reflection than last year's unusually high figure. Our expenditure increased by 6% to £461,199, which is in line with inflation and less than our predicted expenditure. The overall loss was £32,077 and less than the anticipated £60,743.

3.3 Financial Governance

We are pleased to report another good year of financial governance, which is, at least in part, the reason why we can report a healthy financial position this year. Examples of good governance, overseen by AYCC's Trustees and managers, include:

- Ongoing scrutiny of our financial activities, for example reference to our financial policy, whilst regularly checking that the policy remains fit for purpose.
- Monthly meetings of our Finance Monitoring Group, chaired by our Business Development Manager, to review the Centre's most significant grant applications, grant monitoring, evaluation and reporting; general fundraising progress; income generation planning which is supported by an in-depth spreadsheet of our grant pipeline; and finally, any key issues that require resolving.
- Adherence to a robust reporting structure- including clear links between the Board of Trustees which meet on the first Thursday of the month and the Finance Monitoring Group which meet on the second Tuesday of the month.
- Detailed recording of progress through the grants pipeline, which is updated on an ongoing basis, with regular updates issued to Trustees.

3.4 Staff Updates

Our business development team continues to work hard, and we are pleased to welcome Helen, a volunteer to our numbers who is helping with research for funding bids.

3.5 Volunteer Coordinator

The volunteer coordinator came into post with funding from Community Foundation Tyne and Wear in November 2022. Further funding to continue the programme from November 2023 was secured from the National Lottery's Know Your Neighbourhood Fund. One of the first priorities of the post was to begin tracking volunteers' contribution to the organisation and the financial year 23/24 was the first full year of data collected to demonstrate how many hours were contributed by the volunteers. For the purpose of the figures below please note that the Trustees are included in the numbers for the records and the p/hr. nominal financial value given to a volunteer hour is linked to the Living Wage Foundation's real living wage which was increased in October 2023.

In 2023/24 financial year an estimated 2655.6 hours were donated in volunteer time. This equates to £30,365.80.

What do our volunteers say SS April 23 "From my first contact with the Centre the staff have all been very helpful and extremely welcoming. I have been coming for a few weeks and already feel part of the team not like a volunteer which is important to me as I feel I can get stuck in as a youth worker" LW "July 23 in my life I felt I have been used, but at the Centre I feel useful"

3.6 Income Generation

It is important to note that once again, most of our income has been secured through successful grant applications to funders.

The grants we have secured this financial year are too many to mention within this section of the report. It goes without saying that all grants are extremely important to us, and each funder is rightly acknowledged in the accounts (see separate document).

Towards the end of 2023, it became apparent to the Finance Monitoring Group that securing grants for core funds is becoming even more challenging and all efforts of the core team was concentrated in that area of work. The Board discussed the situation at length and agreed if funding could not be secured, we would need to restructure the organisation as it would be impossible to continue spending at the current levels.

3.7 Business Plan

Following the extensive review of the Business plan, during 2022-23 our Business Development Manager and Business Development and Marketing Coordinator were supported by Raphaela Meucci (volunteer, with a background of business development and marketing) to develop a set of key priorities and a balanced score card of key actions. The balanced score is regularly reviewed by the Board of Trustees.

3.8 Partnerships

This year, once again, our business would not have been able to develop and grow without the fantastic support of many partners. These include:

- Gaunless Gateway Big Local (GGBL) with whom we work very closely on many levels including project delivery, some of which is also funded by GGBL, and our provision of a management service to support GGBL staff team.
- Networks and collaborations including a professionally facilitated peer-support group supported by Virgin Money Foundation (VMF) who like AYCC, benefit currently from grants from VMF's Anchors' Fund. Additionally, we have healthy working relationship with several joint projects that have emerged; with Youth Focus Northeast, the Northeast Youth Alliance, North East Youth, and Teesdale Stronger Together Youth Collective.
- Durham University, with whom our excellent partnership continues. In 2022-23 we did not use their facilities because of other projects, however, in 2023-24 we have had two excellent interns working with us, Lily and Abby who produced some good work for us.

4.0 Strategic Financial Way Forward

For AYCC, 2023-24 has been another year during which we have continued to build upon our strengths, thereby remaining on track for a financially sustainable future.

Some of the ways in which we have managed to do this include:

- Beginning to examine how we may diversify income streams, to allow for a reduced dependence on grants. This has taken longer than planned due to the Covid pandemic and the cost-of-living crisis.
- More focus on increasing unrestricted funds e.g. larger fundraising including delivery of corporate events perhaps with local partners.
- Ongoing review of all contracts and costs associated with running the building.
- Continued emphasis on marketing and promotion.

5.0 Building Fabric

5.1 The building has been maintained over the past 12 months, to ensure it meets all statutory and health and safety requirements. The building is also cleaned five days every week.

5.2 Long-term, our goal is a whole-centre refurbishment. Meanwhile, we have continued to identify works to improve the facilities. Key features of the building works carried out during the financial year have included the provision of disabled access to both the sports hall and youth entrance.

5.3 The trustees are currently planning to open up the large drop in area and old creche room. Additional works include the addition of more external light (more windows), and the building of a sports hall store.

6.0 Acknowledgements.

6.1 Over the past 12 months, the Board of Trustees has continued to remain steadfast in understanding its roles and responsibilities including its strategic direction.

- 6.2 The Board of Trustees also very much appreciate the hard work and dedication shown by all of its paid staff and volunteers in our delivery team. The team was ably managed by Tracy Moore. The quality of the services is of a very high standard.
- 6.3 As with our service delivery team, the Board of Trustees very much appreciates the hard work and commitment of our support staff, and volunteers ably managed by John Wiseman. Again, the quality of the work is of a high standard.
- 6.4 As the employing body for the Gaunless Gateway Big Local Partnership (GGBLP) staff. The Board of Trustees would like to acknowledge the hard work and commitment shown by members of staff, Barbara Slasor, Susan Graydon and Joanne Agnew.
- 6.5 Although it is always difficult to single out particular funders, the Board of Trustees especially wanted to mention the valued support of the National Lottery Community Fund, the Henry Smith Charity, the Bishop Auckland and Shildon Area Partnership and the Gaunless Gateway Big Local Partnership.
- 6.6 The Board of Trustees would also like to say a big thank you to all of the Centre's other current funders (listed in our financial report) and other organisations who have supported its work over the past 12 months.
- 6.7 The Board of Trustees appreciates the support given to it through other means including the contribution of Simon Healey from Durham Association of Boys and Girls Clubs, Jon Niblo and Gemma Lockyer Turnbull from NE YOUTH.
- 6.8 The Board of Trustees wishes to acknowledge the support given to it by Durham County Council, particularly that given by our two local County Councillors, Joanne Howey and Cathy Hunt.
- 6.9 Finally, the Board of Trustees wishes to thank and recognise the hard work of both Debbie Richardson and Anne Ramshaw for overseeing the delivery of the crisis intervention work, across at the Church, which is funded by the National Lottery Community Fund.

Company Registration Number: 5772054
Charity Registration Number: 1118157

Auckland Youth and Community Centre Limited
Financial Statements
For the Year Ending
31 March 2024

JANE ASCROFT ACCOUNTANCY LIMITED

Chartered Accountants
Enterprise House
Harmire Enterprise Park
Barnard Castle
County Durham
DL12 8XT

Auckland Youth and Community Centre Limited

Financial Statements

Year Ended 31 March 2024

	Page
Trustees' Annual Report (Incorporating the Director's Report)	1
Independent Examiner's Report to the Trustees	5
Statement of Financial Activities (Including Income and Expenditure Account)	6
Statement of Financial Position	7
Statement of Cash Flows	8
Notes to the Financial Statements	9
The Following Pages Do Not Form Part of the Financial Statements	
Detailed Statement of Financial Activities	30

Auckland Youth and Community Centre Limited

Trustees' Annual Report (Incorporating the Director's Report)

Year Ended 31 March 2024

The trustees, who are also the directors for the purposes of company law, present their report and the unaudited financial statements of the charity for the year ended 31 March 2024.

Objectives and Activities

The objectives for which the charity is established are:-

- 1) To maintain and manage the building in furtherance of the objectives;
- 2) To promote the benefit of the inhabitants of Bishop Auckland, primarily residents of Woodhouse Close Estate without distinction of sex, sexual orientation, race or of political, religious or other opinions, by associating together the said inhabitants and the local authorities, voluntary and other organisations in a common effort to advance education and to provide facilities in the interest of social welfare, with the objective of improving the conditions of life for the said inhabitants, and 3) To promote such other charitable purposes as may from time to time be determined.

The Centre aims to:-

- 1) Improve the conditions of life for the inhabitants of Woodhouse Close Estate and the surrounding area.
- 2) Seek funding to maintain staff to develop the centre and its objectives.
- 3) Initiate activities and facilities to meet the needs of the Centre's users and the wider community.
- 4) Work in partnership with other agencies, groups and organisations to further the aims.
- 5) Encourage participation from members of the community to become actively involved in the management and the running of the Centre.
- 6) Promote the benefit of the community of Woodhouse Close residents by associating together volunteers and organisations in a common effort to improve the quality.

Achievements and Performance

Services in the Centre, on the Woodhouse Close estate and in the wider Bishop Auckland area continue to be delivered by qualified and committed staff employed by Auckland Youth and Community Centre Limited. The main activities during the reporting period will be reported at the Annual Meeting of the directors on 4th July 2024.

Auckland Youth and Community Centre Limited

Trustees' Annual Report (Incorporating the Director's Report) *(continued)*

Year Ended 31 March 2024

Financial Review

Reserves Policy

The aim of the Trustees is to retain unrestricted "free" reserves equivalent to between 3 and 6 months' Centre running costs excluding depreciation and exceptional costs. At current activity levels this is equal to between £15,000 and £30,000. Unrestricted "free" reserves at 31st March 2024 were £20,950 which is within this range.

Investment Policy

Monies not required for immediate use are placed in High Interest Business Accounts. There are no other investments.

Risk Management

The major risks identified by the trustees have been reviewed and systems established to mitigate those risks.

Structure, Governance and Management

Legal Status

Auckland Youth and Community Centre is a charitable company. It was incorporated on 6th April 2006 with company number 5772054. It was registered as a charity on 28th February 2007 with charity number 1118157. It is governed by its memorandum and articles of association dated 6th April 2006 and amended 30th January 2007.

Auckland Youth and Community Centre was originally built in 1962, officially opened on the 14th February 1964, as part of Central Government's development of youth facilities (particularly targeting young men) following the publication of the Lady Albemarle Report. The Centre was one of six "Boys' Clubs" in the North East of England. A sports hall extension was added in 1995, funded by the National Lottery.

Auckland Youth and Community Centre Limited is affiliated to the Durham Association of Boys and Girls Clubs, which is affiliated to UK YOUTH and NABGC (The National Association of Boys and Girls Clubs). Auckland Youth and Community Centre Limited is also affiliated to NE YOUTH which is affiliated to UK YOUTH.

Recruitment and Appointment of Trustees

Trustees are made up from residents of the area of benefit known as Woodhouse Close or surrounding area of Bishop Auckland and those with a common interest of the Centre and area.

A trustee is a person proposed by either themselves or another and appointed or elected at an Annual General Meeting, whatever his/her age as long as they are a member of the Centre.

Auckland Youth and Community Centre Limited

Trustees' Annual Report (Incorporating the Director's Report) *(continued)*

Year Ended 31 March 2024

Organisational Structure

The Board of Trustees has overall responsibility for meeting the organisation's legal duties, ensuring that it is properly managed, promoting good practice in all activities and ensuring the quality of all services delivered.

The overall responsibility for the management of the Centre sits with the Board of Trustees. On a day-to-day basis the Delivery Manager on conjunction with the Centre Administrator will risk assess and identify any health and safety issues. Any such issues are recorded on a Centre Management Log Form. All forms are processed through the Centre Administrator who will initially discuss with one of the two managers and thereafter a nominated member of the Board of Trustees.

The trustees have had regard to the Charity Commission's guidance on public benefit throughout the year when deciding on the activities of the charity.

Reference and Administrative Details

Registered charity name	Auckland Youth and Community Centre Limited
Charity registration number	1118157
Company registration number	5772054
Principal office and registered office	Walker Drive Bishop Auckland County Durham DL14 6QL

The Trustees

Mr W W Niblo (Chair)	
Miss N Kipling	
Mr G Tomaszko	
Ms J Drygas	
Mrs M Carrick	
Mr S Watson	
Ms T Cooke	(Retired 2 November 2023)
Mrs N Tomaszko	(Appointed 2 November 2023)

Company Secretary Miss N Kipling

Independent Examiner Jane Ascroft FCA MA (Cantab)
Enterprise House
Harmire Enterprise Park
Barnard Castle
County Durham
DL12 8XT

Small Company Provisions

This report has been prepared in accordance with the provisions applicable to companies entitled to the small companies exemption.

Auckland Youth and Community Centre Limited

Trustees' Annual Report (Incorporating the Director's Report) *(continued)*

Year Ended 31 March 2024

The trustees' annual report was approved on 25.4.2024 and signed on behalf of the board of trustees by:

Nadine Kipling

Miss N Kipling
Trustee

Auckland Youth and Community Centre Limited

Independent Examiner's Report to the Trustees of Auckland Youth and Community Centre Limited

Year Ended 31 March 2024

I report to the trustees on my examination of the financial statements of Auckland Youth and Community Centre Limited ('the charity') for the year ended 31 March 2024.

Responsibilities and Basis of Report

As the trustees of the company (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 accounts of the company 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 accounts as carried out under section 145 of the Charities Act 2011 ('the 2011 Act'). In carrying out my examination I have followed the Directions given by the Charity Commission under section 145(5)(b) of the 2011 Act.

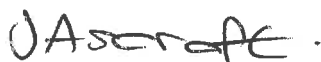
Independent Examiner's Statement

Since the charity's gross income exceeded £250,000 your examiner must be a member of a body listed in section 145 of the 2011 Act. I confirm that I am qualified to undertake the examination because I am a member of the Institute of Chartered Accountants in England and Wales (ICAEW), which is one of the listed bodies.

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:

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 accounts to be reached.



Jane Ascroft FCA MA (Cantab)
Independent Examiner

Enterprise House
Harmire Enterprise Park
Barnard Castle
County Durham
DL12 8XT

Auckland Youth and Community Centre Limited

Statement of Financial Activities (including income and expenditure account)

Year Ended 31 March 2024

			2024		2023
		Unrestricted	Restricted	Total funds	Total funds
	Note	funds	funds	£	£
		£	£		
Income and endowments					
Donations and legacies	5	24,012	375,672	399,684	458,839
Charitable activities	6	10,322	7,764	18,086	43,700
Income from investments	7	911	–	911	165
Other income	8	5,000	5,441	10,441	5,000
Total income		<u>40,245</u>	<u>388,877</u>	<u>429,122</u>	<u>507,704</u>
Expenditure					
Expenditure on charitable activities	9,10	78,552	382,647	461,199	433,971
Total expenditure		<u>78,552</u>	<u>382,647</u>	<u>461,199</u>	<u>433,971</u>
Net (expenditure)/income		<u>(38,307)</u>	<u>6,230</u>	<u>(32,077)</u>	<u>73,733</u>
Transfers between funds		27,329	(27,329)	–	–
Net movement in funds		<u>(10,978)</u>	<u>(21,099)</u>	<u>(32,077)</u>	<u>73,733</u>
Reconciliation of funds					
Total funds brought forward		117,863	203,581	321,444	247,711
Total funds carried forward		<u>106,885</u>	<u>182,482</u>	<u>289,367</u>	<u>321,444</u>

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 28 form part of these financial statements.

Auckland Youth and Community Centre Limited

Statement of Financial Position

31 March 2024

	Note	2024 £	£	2023 £
Fixed Assets				
Tangible fixed assets	16		48,994	34,822
Current Assets				
Debtors	17	4,714		4,594
Cash at bank and in hand		<u>244,419</u>		<u>285,920</u>
		249,133		290,514
Creditors: amounts falling due within one year	18	<u>8,760</u>		<u>3,892</u>
Net Current Assets			<u>240,373</u>	<u>286,622</u>
Total Assets Less Current Liabilities			<u><u>289,367</u></u>	<u><u>321,444</u></u>
Funds of the Charity				
Restricted funds			182,482	203,581
Unrestricted funds			<u>106,885</u>	<u>117,863</u>
Total charity funds	20		<u><u>289,367</u></u>	<u><u>321,444</u></u>

For the year ending 31 March 2024 the charity was entitled to exemption from audit under section 477 of the Companies Act 2006 relating to small companies.

Directors' responsibilities:

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

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

These financial statements were approved by the board of trustees and authorised for issue on ~~25.4.2024~~ and are signed on behalf of the board by:

W. Niblo

Mr W W Niblo (Chair)
Trustee

The notes on pages 9 to 28 form part of these financial statements.

Auckland Youth and Community Centre Limited

Statement of Cash Flows

Year Ended 31 March 2024

	2024 £	2023 £
Cash Flows from Operating Activities		
Net (expenditure)/income	(32,077)	73,733
<i>Adjustments for:</i>		
Depreciation of tangible fixed assets	4,769	4,175
Other interest receivable and similar income	(911)	(165)
<i>Changes in:</i>		
Trade and other debtors	(120)	(143)
Trade and other creditors	4,868	(8,711)
Cash generated from operations	(23,471)	68,889
Interest received	911	165
Net cash (used in)/from operating activities	(22,560)	69,054
Cash Flows from Investing Activities		
Purchase of tangible assets	(18,941)	—
Net cash used in investing activities	(18,941)	—
Net (Decrease)/Increase in Cash and Cash Equivalents	(41,501)	69,054
Cash and Cash Equivalents at Beginning of Year	285,920	216,866
Cash and Cash Equivalents at End of Year	244,419	285,920

The notes on pages 9 to 28 form part of these financial statements.

Auckland Youth and Community Centre Limited

Notes to the Financial Statements

Year Ended 31 March 2024

1. General Information

The charity is a public benefit entity and a private company limited by guarantee, registered in England and Wales and a registered charity in England and Wales. The address of the registered office is Walker Drive, Bishop Auckland, County Durham, DL14 6QL.

2. Statement of Compliance

These financial statements have been prepared in compliance with FRS 102, 'The Financial Reporting Standard applicable in the UK and the Republic of Ireland', the Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (Charities SORP (FRS 102)) and the Companies Act 2006.

3. Accounting Policies

Basis of Preparation

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

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

The entity is a Public Benefit Entity.

Going Concern

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

Judgements and Key Sources of Estimation Uncertainty

The preparation of the financial statements requires management to make judgements, estimates and assumptions that affect the amounts reported. These estimates and judgements are continually reviewed and are based on experience and other factors, including expectations of future events that are believed to be reasonable under the circumstances. The trustees consider that there are no significant estimates or judgements affecting these financial statements.

Fund Accounting

Unrestricted funds are available for use at the discretion of the trustees in furtherance of the purposes of the charity.

Designated funds are unrestricted funds earmarked by the trustees for specific purposes.

Restricted funds are subjected to restrictions on their expenditure imposed by the donor.

Auckland Youth and Community Centre Limited

Notes to the Financial Statements *(continued)*

Year Ended 31 March 2024

3. Accounting Policies *(continued)*

Income

All income is included in the statement of financial activities when the charity is entitled to the income, any performance related conditions attached have been met or are fully within the control of the charity, the income is considered probable and the amount can be quantified with reasonable accuracy. The following specific policies are applied to particular categories of income:

Donations and legacy income is received by way of donations, legacies, grants and gifts and is included in full in the Statement of Financial Activities when receivable. Where legacies have been notified to the charity but the criteria for income recognition have not been met, the legacy is treated as a contingent asset and disclosed if material. Grants, where entitlement is not conditional on the delivery of a specific performance by the charity, are recognised when the charity becomes unconditionally entitled to the grant.

Donated services and facilities are included at the value to the charity, being the amount the charity would have been willing to pay to obtain services or facilities of equivalent economic benefit on the open market.

Investment income is included when receivable.

Income from charitable trading activity is accounted for when earned.

Income from grants, where related to performance and specific deliverables, are accounted for as the charity earns the right to consideration by its performance.

Expenditure

Expenditure is recognised on an accruals basis as a liability is incurred. Expenditure includes any VAT which cannot be fully recovered, and is reported as part of the expenditure to which it relates:

Costs of raising funds comprise the costs associated with attracting donations, grants and legacies and the costs of trading for fundraising purposes.

Charitable expenditure comprises those costs incurred by the charity in the delivery of its activities and services for its beneficiaries. It includes both costs that can be allocated directly to such activities and those costs of an indirect nature necessary to support them.

Other expenditure includes all expenditure that is neither related to raising funds for the charity nor part of its expenditure on charitable activities.

All costs are allocated between the expenditure categories of the SOFA on a basis designed to reflect the use of the resource. Costs relating to a particular activity are allocated directly, others are apportioned on an appropriate basis, as set out in the notes to the accounts.

Tangible Assets

Fixed assets are stated at cost less accumulated depreciation. The costs of minor additions or those costing below £500 are not capitalised.

Auckland Youth and Community Centre Limited

Notes to the Financial Statements *(continued)*

Year Ended 31 March 2024

3. Accounting Policies *(continued)*

Depreciation

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

Leasehold Property	-	Straight line over the lease term
Equipment	-	15% reducing balance

Impairment of Fixed Assets

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

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

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

Financial Instruments

The charity only has financial assets and liabilities of a kind that qualify as basic financial instruments. Basic financial instruments are initially recognised at transaction value and subsequently measured at their settlement value.

Defined Contribution Plans

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

When contributions are not expected to be settled wholly within 12 months of the end of the reporting date in which the employees render the related service, the liability is measured on a discounted present value basis. The unwinding of the discount is recognised as an expense in the period in which it arises.

Auckland Youth and Community Centre Limited

Notes to the Financial Statements *(continued)*

Year Ended 31 March 2024

Debtors

Trade and other debtors are recognised at the settlement amount due after any trade discount offered. Prepayments are valued at the amount prepaid net of any trade discounts due.

Accrued income and tax recoverable is included at the best estimate of the amounts receivable at the balance sheet date.

Cash at Bank and in Hand

Cash at bank and cash in hand includes cash and short term highly liquid investments with a short maturity of three months or less from the date of acquisition or opening of the deposit or similar account.

Creditors

Creditors are recognised where the charity has a present obligation resulting from a past event that will probably result in the transfer of funds to a third party and the amount due to settle the obligation can be measured or estimated reliably. Creditors are normally recognised at their settlement amount after allowing for any trade discounts due.

Taxation

The company is considered to pass the tests set out in Paragraph 1 Schedule 6 of the Finance Act 2010 and therefore it meets the definition of a charitable company for UK corporation tax purposes. Accordingly, the company is potentially exempt from taxation in respect of income or capital gains received within categories covered by Chapter 3 Part 11 of the Corporation Tax Act 2010 or Section 256 of the taxation of Chargeable Gains Act 1992, to the extent that such income or gains are applied exclusively to charitable purposes.

4. Limited by Guarantee

The company is limited by guarantee. At 31st March 2024 there were 7 members each of whom had undertaken to contribute an amount not exceeding £1 in the event of a winding up.

5. Donations and Legacies

	Unrestricted Funds £	Restricted Funds £	Total Funds 2024 £
Donations			
Donations	309	—	309
Fundraising	903	—	903

Auckland Youth and Community Centre Limited

Notes to the Financial Statements (continued)

Year Ended 31 March 2024

5. Donations and Legacies (continued)

	Unrestricted Funds £	Restricted Funds £	Total Funds 2024 £
Grants			
Bishop Auckland & Shildon Area Action Partnership	—	14,707	14,707
Henry Smith Charity	—	60,000	60,000
National Lottery Community Fund	—	111,968	111,968
Garfield Weston	—	25,000	25,000
County Durham Community Foundation	500	21,500	22,000
Neighbourhood budget	12,500	—	12,500
Teesdale Stronger Together Youth Collective	—	13,593	13,593
Happiness Hub Fund	—	7,436	7,436
Gaunless Gateway Big Local	—	55,405	55,405
Durham County Council	6,000	—	6,000
Community Foundation Tyne & Wear and Northumberland - 1989 Willan Charitable trust	—	10,000	10,000
Virgin Community Anchors Fund	—	10,000	10,000
Other grants	3,800	26,063	29,863
Scotto Charitable Trust	—	10,000	10,000
Locality	—	10,000	10,000
	<u>24,012</u>	<u>375,672</u>	<u>399,684</u>
	Unrestricted Funds £	Restricted Funds £	Total Funds 2023 £
Donations			
Donations	888	—	888
Fundraising	4,076	—	4,076

Auckland Youth and Community Centre Limited

Notes to the Financial Statements (continued)

Year Ended 31 March 2024

5. Donations and Legacies (continued)

	Unrestricted Funds £	Restricted Funds £	Total Funds 2023 £
Grants			
Bishop Auckland & Shildon Area Action Partnership	—	89,228	89,228
Henry Smith Charity	—	60,000	60,000
National Lottery Community Fund	—	93,605	93,605
Garfield Weston	—	25,000	25,000
County Durham Community Foundation	—	9,000	9,000
Happiness Hub Fund	—	7,344	7,344
Durham County Council	1,000	—	1,000
NE Youth (Kickstart)	2,404	—	2,404
South Durham Enterprise Agency (Gaunless Gateway Big Local)	—	73,782	73,782
Shildon Youth Initiative	—	14,000	14,000
The Youth Endowment Fund	—	10,151	10,151
Virgin Community Anchors Fund	—	15,000	15,000
West Auckland Youth Initiative	—	6,761	6,761
Community Foundation Tyne & Wear and Northumberland - Volunteering Project Fund	—	15,000	15,000
Other grants	—	16,600	16,600
Ballinger Trust	—	10,000	10,000
Co Durham Sport Together Fund	—	5,000	5,000
	<u>8,368</u>	<u>450,471</u>	<u>458,839</u>

The majority of income from the Gaunless Gateway Big Local (£55,405) and Henknowle (£6,007) is paid out on salaries on behalf of their party organisations with only a small amount retained as a management charge.

Auckland Youth and Community Centre Limited

Notes to the Financial Statements (continued)

Year Ended 31 March 2024

6. Charitable Activities

	Unrestricted Funds £	Restricted Funds £	Total Funds 2024 £
Room hire	3,970	—	3,970
Other Centre income	1,075	—	1,075
After Schools	1,650	—	1,650
Challenge and Support Project	2,496	—	2,496
Disability Group	80	—	80
Henknowle	—	6,007	6,007
West Auckland Youth Initiative	—	1,757	1,757
Other project income	1,051	—	1,051
	<u>10,322</u>	<u>7,764</u>	<u>18,086</u>

	Unrestricted Funds £	Restricted Funds £	Total Funds 2023 £
Room hire	4,788	—	4,788
Other Centre income	2,612	—	2,612
After Schools	693	13,000	13,693
Challenge and Support Project	1,892	—	1,892
Playbus	—	10,000	10,000
Disability Group	120	2,000	2,120
Henknowle	—	5,539	5,539
West Auckland Youth Initiative	—	2,466	2,466
Other project income	509	81	590
	<u>10,614</u>	<u>33,086</u>	<u>43,700</u>

7. Income from Investments

	Unrestricted Funds £	Total Funds 2024 £	Unrestricted Funds £	Total Funds 2023 £
Bank interest receivable	<u>911</u>	<u>911</u>	<u>165</u>	<u>165</u>

8. Other Income

	Unrestricted Funds £	Restricted Funds £	Total Funds 2024 £
Employment allowance	5,000	—	5,000
Secondment income	—	5,441	5,441
	<u>5,000</u>	<u>5,441</u>	<u>10,441</u>

Auckland Youth and Community Centre Limited

Notes to the Financial Statements (continued)

Year Ended 31 March 2024

8. Other Income (continued)

	Unrestricted Funds £	Restricted Funds £	Total Funds 2023 £
Employment allowance	5,000	—	5,000
Secondment income	—	—	—
	<u>5,000</u>	<u>—</u>	<u>5,000</u>

9. Expenditure on Charitable Activities by Fund Type

	Unrestricted Funds £	Restricted Funds £	Total Funds 2024 £
Centre costs	68,682	—	68,682
Playbus	—	9,022	9,022
Garfield Weston	—	28,500	28,500
Gaunless Gateway Big Local	—	62,146	62,146
Henry Smith Strengthening Communities	—	60,000	60,000
After Schools	4,884	9,200	14,084
National Lottery Community Fund - Building Community Resilience	—	75,744	75,744
Holiday Activities	—	15,990	15,990
West Auckland Youth Initiative	—	20,475	20,475
Shildon Youth Initiative	—	7,764	7,764
AAP Delivery Manager Fund	—	21,715	21,715
Henknowle	—	6,007	6,007
CFTWN Volunteering Project Fund	—	18,052	18,052
CFTWN 1989 Willan Charitable trust	—	10,000	10,000
CDCF Joy Allen DP&CC CS Fund	—	3,474	3,474
NLCF Know Your Neighbourhood Fund	—	11,239	11,239
Virgin Community Anchors Fund	—	4,000	4,000
Other project costs	4,986	19,319	24,305
	<u>78,552</u>	<u>382,647</u>	<u>461,199</u>

Auckland Youth and Community Centre Limited

Notes to the Financial Statements (continued)

Year Ended 31 March 2024

	Unrestricted Funds £	Restricted Funds £	Total Funds 2023 £
Centre costs	48,679	—	48,679
Playbus	—	5,548	5,548
National Lottery Community Fund - Widening Horizons	—	64,445	64,445
Gaunless Gateway Big Local	—	53,985	53,985
Henry Smith Strengthening Communities	—	70,062	70,062
After Schools	4,242	13,000	17,242
National Lottery Community Fund - Building Community Resilience	—	22,465	22,465
National Lottery Community Fund - Awards For All	—	9,290	9,290
The Youth Endowment Fund	—	7,314	7,314
Holiday Activities	—	28,708	28,708
West Auckland Youth Initiative	—	11,066	11,066
Shildon Youth Initiative	—	5,150	5,150
AAP Delivery Manager Fund	—	—	—
NE Youth Alliance	—	5,000	5,000
Henknowle	—	5,539	5,539
CFTWN Volunteering Project Fund	—	11,949	11,949
CFTWN 1989 Willan Charitable trust	—	9,229	9,229
AAP Detached/AYCC Youth Work	8,520	4,530	13,050
CDCF Joy Allen DP&CC CS Fund	—	4,026	4,026
Virgin Community Anchors Fund	—	9,077	9,077
Other project costs	11,436	20,711	32,147
	<u>72,877</u>	<u>361,094</u>	<u>433,971</u>

10. Expenditure on Charitable Activities by Activity Type

	Activities undertaken directly £	Total funds 2024 £	Total fund 2023 £
Centre costs	68,682	68,682	48,679
Playbus	9,022	9,022	5,548
Garfield Weston	28,500	28,500	—
National Lottery Community Fund - Widening Horizons	—	—	64,445
Gaunless Gateway Big Local	62,146	62,146	53,985
Henry Smith Strengthening Communities	60,000	60,000	70,062
After Schools	14,084	14,084	17,242
National Lottery Community Fund - Building Community Resilience	75,744	75,744	22,465
National Lottery Community Fund - Awards For All	—	—	9,290
The Youth Endowment Fund	—	—	7,314
Holiday Activities	15,990	15,990	28,708
West Auckland Youth Initiative	20,475	20,475	11,066
Shildon Youth Initiative	7,764	7,764	5,150

Auckland Youth and Community Centre Limited

Notes to the Financial Statements (continued)

Year Ended 31 March 2024

AAP Delivery Manager Fund	21,715	21,715	–
NE Youth Alliance	–	–	5,000
Henknowle	6,007	6,007	5,539
CFTWN Volunteering Project Fund	18,052	18,052	11,949
CFTWN 1989 Willan Charitable trust	10,000	10,000	9,229
AAP Detached/AYCC Youth Work	–	–	13,050
CDCF Joy Allen DP&CC CS Fund	3,474	3,474	4,026
NLCF Know Your Neighbourhood Fund	11,239	11,239	–
Virgin Community Anchors Fund	4,000	4,000	9,077
Other project costs	24,305	24,305	32,147
	<u>461,199</u>	<u>461,199</u>	<u>433,971</u>

11. Net (Expenditure)/Income

Net (expenditure)/income is stated after charging/(crediting):

	2024	2023
	£	£
Depreciation of tangible fixed assets	<u>4,769</u>	<u>4,175</u>

12. Independent Examination Fees

	2024	2023
	£	£
Fees payable to the independent examiner for:		
Independent examination of the financial statements	<u>840</u>	<u>756</u>

13. Staff Costs and Emoluments

The total staff costs and employee benefits for the reporting period are analysed as follows:

	2024	2023
	£	£
Wages and salaries	295,010	270,199
Social security costs	22,730	19,818
Employer contributions to pension plans	6,348	5,195
	<u>324,088</u>	<u>295,212</u>

The average head count of employees during the year was 15 (2023: 22). The average number of full-time equivalent employees during the year is analysed as follows:

	2024	2023
	No.	No.
Number of management staff	3	3
Number of Centre staff	2	2
Number of project staff	10	7
	<u>15</u>	<u>12</u>

No employee received employee benefits of more than £60,000 during the year (2023: Nil).

Auckland Youth and Community Centre Limited

Notes to the Financial Statements (continued)

Year Ended 31 March 2024

13. Staff Costs and Emoluments (continued)

Key Management Personnel

Key management personnel include all persons that have authority and responsibility for planning, directing and controlling the activities of the charity. The total compensation paid to key management personnel for services provided to the charity was £45,188 (2023:£56,664).

14. Trustee Remuneration and Expenses

No trustees received remuneration during the year (2023 - Nil).

During the year 2 trustees were reimbursed expenses totalling £1,729 (2023 - 1 trustee received a total of £992).

15. Transfers Between Funds

During the year £27,329 was transferred from restricted to unrestricted funds. This comprised:

	2024 £
Centre cost contributions from projects	31,796
Contribution to AYCC Know Your Neighbourhood fund from reserves	(11,140)
Room hire paid by projects	7,090
Payroll fees paid by projects	543
Contribution to building Community Resilience from reserves	(1,000)
Other transfers	40
	<u>27,329</u>

16. Tangible Fixed Assets

	Long leasehold property £	Equipment £	Total £
Cost			
At 1 April 2023	77,165	88,583	165,748
Additions	18,941	—	18,941
At 31 March 2024	<u>96,106</u>	<u>88,583</u>	<u>184,689</u>
Depreciation			
At 1 April 2023	48,511	82,415	130,926
Charge for the year	3,844	925	4,769
At 31 March 2024	<u>52,355</u>	<u>83,340</u>	<u>135,695</u>
Carrying amount			
At 31 March 2024	<u>43,751</u>	<u>5,243</u>	<u>48,994</u>
At 31 March 2023	<u>28,654</u>	<u>6,168</u>	<u>34,822</u>

Auckland Youth and Community Centre Limited

Notes to the Financial Statements (continued)

Year Ended 31 March 2024

17. Debtors

	2024	2023
	£	£
Trade debtors	308	65
Prepayments and accrued income	4,406	4,529
	<u>4,714</u>	<u>4,594</u>

18. Creditors: amounts falling due within one year

	2024	2023
	£	£
Creditors and accruals	<u>8,760</u>	<u>3,892</u>

19. Pensions and Other Post Retirement Benefits

Defined contribution plans

The amount recognised in income or expenditure as an expense in relation to defined contribution plans was £6,348 (2023: £5,195).

20. Analysis of Charitable Funds

Unrestricted funds

	At 1 April 2023	Income	Expenditure	Transfers	At 31 March 2024
	£	£	£	£	£
General Fund	42,682	34,965	(61,457)	4,760	20,950
Capital Fund	34,822	—	(4,769)	18,941	48,994
Redundancy Fund	21,903	—	—	3,588	25,491
Disability Group	4,105	80	(2,412)	(1,773)	—
After Schools	4,391	1,650	(4,884)	—	1,157
Challenge & Support Group	4,917	2,496	(1,921)	1,773	7,265
AYCC Training	3,649	—	(2,696)	—	953
Craft & Support Project	1,394	321	(391)	—	1,324
Detached youth Work	—	—	—	—	—
Man Cave Project	—	331	(2)	40	369
Stay n Eat	—	203	—	—	203
Toddlers	—	199	(20)	—	179
	<u>117,863</u>	<u>40,245</u>	<u>(78,552)</u>	<u>27,329</u>	<u>106,885</u>

Auckland Youth and Community Centre Limited

Notes to the Financial Statements (continued)

Year Ended 31 March 2024

	At 1 April 2022	Income	Expenditure	Transfers	At 31 March 2023
	£	£	£	£	£
General Fund	23,740	20,933	(44,504)	42,513	42,682
Capital Fund	38,997	—	(4,175)	—	34,822
Redundancy Fund	21,453	—	—	450	21,903
Disability Group	5,058	120	(1,073)	—	4,105
After Schools	7,037	693	(4,241)	902	4,391
Challenge & Support Group	10,245	1,892	(7,285)	65	4,917
Girls' Friendly Society	65	—	—	(65)	—
Stay 'n' Play	902	—	—	(902)	—
AYCC Training	5,750	—	(2,101)	—	3,649
Craft & Support Project	1,550	509	(978)	313	1,394
Detached youth Work	6,134	—	(8,520)	2,386	—
Man Cave Project	—	—	—	—	—
Pick N Mix group	313	—	—	(313)	—
	<u>121,244</u>	<u>24,147</u>	<u>(72,877)</u>	<u>45,349</u>	<u>117,863</u>

Designated funds are for the following purposes:

After Schools - This fund comprises fee income from participants in the After Schools Club, and it is to be spent on After Schools provision.

Challenge & Support Project - This fund comprises fee income from participants in the Challenge & Support Project and it is to be spent on the same.

Craft & Support Project - This fund comprises fee income from participants in the Craft & Support Project and it is to be spent on the same.

Disability Group - This fund comprises fee income from participants in the Disability Group and it is to be spent on the same.

Man Cave Group - This fund comprises fee income from participants in the Man Cave Group and it is to be spent on the same.

Stay & Eat Project - This fund comprises fee income from users of the Stay & Eat Project and it is to be spent on the same.

Toddlers Group - This fund comprises fee income from participants in the Toddlers Group and it is to be spent on the same.

Contingency Fund - This fund comprises money set aside for redundancies.

Training Fund - This fund comprises money set aside for training for staff, volunteers and trustees.

Capital - This fund contains all the fixed assets.

Auckland Youth and Community Centre Limited

Notes to the Financial Statements (continued)

Year Ended 31 March 2024

Restricted funds

	At 1 April 2023 £	Income £	Expenditure £	Transfers £	At 31 March 2024 £
AYCC Delivery Manager Fund	—	14,113	—	—	14,113
AYCC Know Your Neighbourhood Fund	—	—	—	11,140	11,140
Bishop Auckland Town Council	—	4,450	(3,800)	—	650
CDCF After Schools Club	—	5,000	(4,700)	(300)	—
CDCF AYCC Warm Spaces	—	3,000	(2,550)	(450)	—
CDCF Going Green Together	—	3,500	(240)	—	3,260
CDCF Poverty Hurts Happiness Hub Fund (Stay & Eat)	—	10,000	(1,051)	(1,544)	7,405
Locality - Cost of Living Grant Programme	—	7,436	(1,235)	—	6,201
Masonic Charitable Foundation	—	10,000	—	(10,000)	—
NLCF Know Your Neighbourhood Fund	—	5,000	(1,026)	—	3,974
Henknowle	—	30,000	(11,239)	—	18,761
Playbus	—	6,007	(6,007)	—	—
Henry Smith Charity - Strengthening Communities	9,022	—	(9,022)	—	—
BASH AAP Holiday Activities Fund	—	60,000	(60,000)	—	—
Scotto Trust	1,283	14,707	(15,990)	—	—
WAYI Gaunless Gateway	—	10,000	(2,455)	—	7,545
NE Youth	3,765	—	(3,765)	—	—
Scholefield Trust	—	—	—	—	—
Garfield Weston	190	—	(190)	—	—
Gaunless Gateway Big Local	3,500	25,000	(28,500)	—	—
	38,082	60,846	(62,146)	(11,932)	24,850

Auckland Youth and Community Centre Limited

Notes to the Financial Statements (continued)

Year Ended 31 March 2024

20. Analysis of Charitable Funds (continued)

British & Foreign Schools Society	—	2,500	(1,026)	—	1,474
Community Foundation Tyne & Wear and Northumberland - 1989 Willan Charitable Trust	—	10,000	(10,000)	—	—
Community Foundation Tyne & Wear and Northumberland - Volunteering Project Fund	18,051	—	(18,051)	—	—
Virgin Community Anchors Fund	3,000	10,000	(4,000)	(9,000)	—
AYCC Building Community Resilience AAP Delivery Manager Fund	13,000	—	—	1,000	14,000
Ballinger Charitable Trust	55,998	—	(21,715)	—	34,283
CDCF Joy Allen DP&CC CS Fund	10,000	—	(893)	—	9,107
Co Durham Sport Together Fund	3,474	—	(3,474)	—	—
Happiness Hub Fund	5,000	—	—	(5,000)	—
NLCF Building	4,854	—	(4,854)	—	—
Community Resilience Netherton Park Trust	17,996	81,968	(75,744)	—	24,220
Shildon Youth Initiative	5,000	—	(4,500)	(500)	—
WAYI General Fund	8,307	—	(7,764)	(543)	—
WAYI Teesdale STYC	1,514	1,757	(2,089)	(160)	1,022
Men Cave Project	1,505	13,593	(14,621)	—	477
	40	—	—	(40)	—
	<u>203,581</u>	<u>388,877</u>	<u>(382,647)</u>	<u>(27,329)</u>	<u>182,482</u>

Auckland Youth and Community Centre Limited

Notes to the Financial Statements (continued)

Year Ended 31 March 2024

20. Analysis of Charitable Funds (continued)

	At 1 April 2022 £	Income £	Expenditure £	Transfers £	At 31 March 2023 £
NLCF Widening Horizons	14,302	53,145	(64,447)	(3,000)	—
Bishop Auckland & Shildon AAP Detached Youth Work	4,530	—	(4,530)	—	—
Henknowle	—	5,539	(5,539)	—	—
Playbus	4,570	10,000	(5,548)	—	9,022
Henry Smith Charity - Covid 19	11,902	—	(11,902)	—	—
Henry Smith Charity - Strengthening Communities	—	60,000	(58,160)	(1,840)	—
National Lottery Awards For All	9,290	—	(9,290)	—	—
BASH AAP Holiday Activities Fund	—	29,990	(28,707)	—	1,283
Scotto Trust	—	—	—	—	—
WAYI Gaunless Gateway	9,081	577	(5,434)	(459)	3,765
NE Youth	—	5,000	(5,000)	—	—
Scholefield Trust	—	600	(410)	—	190
Garfield Weston	—	25,000	(1,750)	(19,750)	3,500
Gaunless Gateway Big Local	35,255	73,322	(53,983)	(16,512)	38,082
AYCC Satellite Project No. 3	740	—	—	(740)	—
AYCC Shildon Satellite Project	1,646	—	—	(1,646)	—
British & Foreign Schools Society	—	2,500	(2,500)	—	—
CDCF CG funding programme	5,000	—	(750)	(4,250)	—
CDCF Storm Arwen grant	1,000	—	—	(1,000)	—
Community Foundation Tyne & Wear and Northumberland - 1989 Willan Charitable Trust	10,000	—	(9,230)	(770)	—
Community Foundation Tyne & Wear and Northumberland - Newcastle Building Society	3,000	—	(3,000)	—	—
Community Foundation Tyne & Wear and Northumberland - Volunteering Project Fund	15,000	15,000	(11,949)	—	18,051
Durham Youth Conferences grant	—	2,000	(1,072)	(928)	—
Virgin Community Anchors Fund	—	15,000	(9,077)	(2,923)	3,000

Auckland Youth and Community Centre Limited

Notes to the Financial Statements (continued)

Year Ended 31 March 2024

20. Analysis of Charitable Funds (continued)

Youth Focus NE (The Youth Endowment Fund)	1,151	10,151	(7,314)	(3,988)	—
AYCC Building	—	—	—	13,000	13,000
Community Resilience AAP Delivery Manager Fund	—	59,238	(3,240)	—	55,998
Ballinger Charitable Trust	—	10,000	—	—	10,000
CDCF Joy Allen DP&CC	—	7,500	(4,026)	—	3,474
CS Fund	—	1,500	(1,500)	—	—
CDCF Warm Spaces	—	1,500	(1,500)	—	—
CFTWN NBS Queen's Platinum Jubilee	—	1,500	(1,500)	—	—
Co Durham Sport	—	5,000	—	—	5,000
Together Fund	—	7,344	(2,490)	—	4,854
Happiness Hub Fund	—	40,460	(22,464)	—	17,996
NLCF Building	—	5,000	—	—	5,000
Community Resilience	—	14,000	(5,150)	(543)	8,307
Netherton Park Trust	—	1,890	(376)	—	1,514
Shildon Youth Initiative	—	6,761	(5,256)	—	1,505
WAYI General Fund	—	5,000	(5,000)	—	—
WAYI Teesdale STYC	—	10,000	(10,000)	—	—
Masonic Charitable Foundation	—	500	(500)	—	—
Barbour Foundation	—	40	—	—	40
Craft & Support Project	—	—	—	—	—
Men Cave Project	—	—	—	—	—
	<u>126,467</u>	<u>483,557</u>	<u>(361,094)</u>	<u>(45,349)</u>	<u>203,581</u>

Auckland Youth and Community Centre Limited

Notes to the Financial Statements *(continued)*

Year Ended 31 March 2024

20. Analysis of Charitable Funds *(continued)*

The restricted funds are for the following purposes:

AYCC Building Community Resilience - This fund is match funding from Centre Reserves for National Lottery Community Fund Building Community Resilience Project.

AYCC Delivery Manager Fund - This fund is towards costs for the Delivery Manager Post.

AYCC Know Your Neighbourhood Fund - This fund is match funding from Centre Reserves for National Lottery Community Know Your Neighbourhood Fund Project.

BASH AAP (Delivery Manager Fund) - Funding for the Delivery Manager Post for National Lottery Community Fund Building Community Resilience Project.

Ballinger Charitable Trust - This grant is to extend our delivery program in West Auckland.

Bishop Auckland Town Council - Funds throughout the financial year have been received towards the coronation event, winter wonderland activity, provide theatre tickets for local families, International Women's Day and for Easter activities.

British & Foreign Schools Society (After Schools) - This grant is towards running costs for the After Schools Project.

County Durham Community Foundation (Community Grants Funding Programme Grant) - This grant was towards running costs for the After Schools Project.

County Durham Community Foundation (AYCC Welcome Spaces Grant) - This grant is used to provide a warm and comfortable place for residents of Woodhouse Close Estate to attend.

County Durham Community Foundation (Going Green Together Grant) - This grant is being used to make the centre a greener organisation by increasing energy efficiency and reducing the centre's carbon footprint.

County Durham Community Foundation (Police, Crime & Victims' Commissioner (PCVC) Community Safety Fund) - This grant was towards a detached youth work project across Woodhouse Close Estate, specifically targeting young people who are not currently engaging in services.

County Durham Community Foundation (Poverty Hurt Grant) - This grant is towards to address the ongoing need to tackle severe local poverty and disadvantage in the local area.

Community Foundation Tyne & Wear and Northumberland (The 1989 Willan Charitable Trust Grant) - This grant was towards running costs for the After Schools Project and multisport sessions.

Community Fund Tyne & Wear and Northumberland (Volunteering Project Grant) - This grant was for a Volunteer Coordinator to work with volunteers to improve their skills and the work of the organisation.

County Durham Sport Together Fund - This grant was to provide subsidies for rental of premises for sporting activities.

Garfield Weston Foundation - This grant was towards core running costs for the organisation.

Gaunless Gateway (Big Local Partnership Agreement) - This grant is to allow AYCC to employ two workers from the Gaunless Gateway Big Local Partnership.

Auckland Youth and Community Centre Limited

Notes to the Financial Statements *(continued)*

Year Ended 31 March 2024

20. Analysis of Charitable Funds *(continued)*

Happiness Hub Fund (Man Cave Group) - This grant funded the Men's Group health and wellbeing and activities.

Happiness Hub Fund (Stay & Eat) - This grant is towards staffing costs, activities costs, running costs and food and refreshments. The grant will help beneficiaries who are struggling with food costs.

Henry Smith Charity (Strengthening Communities Grant) - This grant is for centre core running costs, specifically contributions towards the salaries of the Administration Worker and Cleaner.

BASH AAP Holiday Activities Fund - This fund is for various grants received to support children and their families across the area to food and activity packs during school holidays periods.

Locality (Cost of Living Grant Programme) - This grant was towards core running costs for the organisation.

Masonic Charitable Foundation (After Schools) - This grant is towards staffing costs, activities costs and healthy snacks for our After Schools Project.

National Lottery Community Fund (Building Community Resilience) - This grant is to deliver the Building Community Resilience to support people living on the Woodhouse Close Estate and the surrounding area with projects and activities.

National Lottery Community Fund (Know Your Neighbourhood Fund) - This grant is for a Volunteer Coordinator to work with volunteers to improve their skills and the work of the organisation.

Netherton Park Trust (After Schools) - This grant is towards staffing costs, activities costs and healthy snacks for our After Schools Project.

Scholefield Trust - This grant was for activities for children and young people.

Scotto Charitable Trust - This grant is used support for the homework clubs/study groups for children and young people aged 7 years plus.

Shildon Youth Initiative - This grant was for a youth project based in Shildon.

Virgin Money Foundation Community Anchors' Fund - This grant was towards core running costs for the organisation.

West Auckland Youth Initiative Project (Gaunless Gateway Fund) - This grant was towards a youth work project across West Auckland, specifically targeting young people who are not currently engaging in services.

West Auckland Youth Initiative Project (General Fund) - This fund is towards a youth work project across West Auckland, specifically targeting young people who are not currently engaging in services.

West Auckland Youth Initiative Project (Teesdale Stronger Together Youth Collective Fund) - This grant is towards a youth work project across West Auckland, specifically targeting young people who are not currently engaging in services.

Henknowle - This fund is for the caretaker's salary at Henknowle Community Centre.

Playbus - This grant allowed us to deliver this project which was fully fitted mobile soft play area that could be used for children's activities, community events, and private parties and also be used as a tool for engagement.

Auckland Youth and Community Centre Limited

Notes to the Financial Statements (continued)

Year Ended 31 March 2024

21. Analysis of Net Assets Between Funds

	Unrestricted Funds £	Restricted Funds £	Total Funds 2024 £
Tangible fixed assets	48,994	—	48,994
Current Assets	66,651	182,482	249,133
Creditors less than 1 year	(8,760)	—	(8,760)
Net assets	106,885	182,482	289,367

	Unrestricted Funds £	Restricted Funds £	Total Funds 2023 £
Tangible fixed assets	34,822	—	34,822
Current Assets	86,933	203,581	290,514
Creditors less than 1 year	(3,892)	—	(3,892)
Net assets	117,863	203,581	321,444

22. Analysis of Changes in Net Debt

	At 1 Apr 2023 £	Cash flows £	At 31 Mar 2024 £
Cash at bank and in hand	285,920	(41,501)	244,419

23. Operating Lease Commitments

The total future minimum lease payments under non-cancellable operating leases are as follows:

	2024 £	2023 £
Not later than 1 year	4,578	4,458
Later than 1 year and not later than 5 years	18,312	1,462
	22,890	5,920

Auckland Youth and Community Centre Limited

Management Information

Year Ended 31 March 2024

The Following Pages Do Not Form Part of the Financial Statements.

Auckland Youth and Community Centre Limited

Detailed Statement of Financial Activities

Year Ended 31 March 2024

	2024 £	2023 £
Income and endowments		
Donations and legacies		
Donations	309	888
Fundraising	903	4,076
Bishop Auckland & Shildon Area Action Partnership	14,707	89,228
Henry Smith Charity	60,000	60,000
National Lottery Community Fund	111,968	93,605
Garfield Weston	25,000	25,000
County Durham Community Foundation	22,000	9,000
Neighbourhood budget	12,500	—
Teesdale Stronger Together Youth Collective	13,593	—
Happiness Hub Fund	7,436	7,344
Gaunless Gateway Big Local	55,405	—
Durham County Council	6,000	1,000
NE Youth (Kickstart)	—	2,404
Community Foundation Tyne & Wear and Northumberland - 1989 Willan Charitable trust	10,000	—
South Durham Enterprise Agency (Gaunless Gateway Big Local)	—	73,782
Shildon Youth Initiative	—	14,000
The Youth Endowment Fund	—	10,151
Virgin Community Anchors Fund	10,000	15,000
West Auckland Youth Initiative	—	6,761
Community Foundation Tyne & Wear and Northumberland - Volunteering Project Fund	—	15,000
Other grants	29,863	16,600
Ballinger Trust	—	10,000
Co Durham Sport Together Fund	—	5,000
Scotto Charitable Trust	10,000	—
Locality	10,000	—
	399,684	458,839
Charitable activities		
Room hire	3,970	4,788
Other Centre income	1,075	2,612
After Schools	1,650	13,693
Challenge and Support Project	2,496	1,892
Playbus	—	10,000
Disability Group	80	2,120

Carried forward

(9,271)

(35,105)

Auckland Youth and Community Centre Limited

Detailed Statement of Financial Activities (continued)

Year Ended 31 March 2024

	2024 £	2023 £
Brought forward	(9,271)	(35,105)
Henknowle	6,007	5,539
West Auckland Youth Initiative	1,757	2,466
Other project income	1,051	590
	<u>18,086</u>	<u>43,700</u>
Income from investments		
Bank interest receivable	911	165
Other income		
Employment allowance	5,000	5,000
Secondment income	5,441	—
	<u>10,441</u>	<u>5,000</u>
Total income	<u>429,122</u>	<u>507,704</u>
Expenditure		
Wages and salaries	295,010	270,199
Employer's NIC	22,730	19,818
Pension costs	6,348	5,195
Premises costs	20,482	26,612
Office costs	9,945	7,711
Depreciation	4,769	4,175
Other costs	90,671	92,952
Accountancy and Independent Examination	960	756
Professional and consultancy fees	10,284	6,553
Total expenditure	<u>461,199</u>	<u>433,971</u>
Net (expenditure)/income	<u>(32,077)</u>	<u>73,733</u>

Company Registration Number: 5772054
Charity Registration Number: 1118157

Auckland Youth and Community Centre Limited
Financial Statements
For the Year Ending
31 March 2024

JANE ASCROFT ACCOUNTANCY LIMITED

Chartered Accountants
Enterprise House
Harmire Enterprise Park
Barnard Castle
County Durham
DL12 8XT

Auckland Youth and Community Centre Limited

Financial Statements

Year Ended 31 March 2024

	Page
Trustees' Annual Report (Incorporating the Director's Report)	1
Independent Examiner's Report to the Trustees	5
Statement of Financial Activities (Including Income and Expenditure Account)	6
Statement of Financial Position	7
Statement of Cash Flows	8
Notes to the Financial Statements	9
The Following Pages Do Not Form Part of the Financial Statements	
Detailed Statement of Financial Activities	30

Auckland Youth and Community Centre Limited

Trustees' Annual Report (Incorporating the Director's Report)

Year Ended 31 March 2024

The trustees, who are also the directors for the purposes of company law, present their report and the unaudited financial statements of the charity for the year ended 31 March 2024.

Objectives and Activities

The objectives for which the charity is established are:-

- 1) To maintain and manage the building in furtherance of the objectives;
- 2) To promote the benefit of the inhabitants of Bishop Auckland, primarily residents of Woodhouse Close Estate without distinction of sex, sexual orientation, race or of political, religious or other opinions, by associating together the said inhabitants and the local authorities, voluntary and other organisations in a common effort to advance education and to provide facilities in the interest of social welfare, with the objective of improving the conditions of life for the said inhabitants, and 3) To promote such other charitable purposes as may from time to time be determined.

The Centre aims to:-

- 1) Improve the conditions of life for the inhabitants of Woodhouse Close Estate and the surrounding area.
- 2) Seek funding to maintain staff to develop the centre and its objectives.
- 3) Initiate activities and facilities to meet the needs of the Centre's users and the wider community.
- 4) Work in partnership with other agencies, groups and organisations to further the aims.
- 5) Encourage participation from members of the community to become actively involved in the management and the running of the Centre.
- 6) Promote the benefit of the community of Woodhouse Close residents by associating together volunteers and organisations in a common effort to improve the quality.

Achievements and Performance

Services in the Centre, on the Woodhouse Close estate and in the wider Bishop Auckland area continue to be delivered by qualified and committed staff employed by Auckland Youth and Community Centre Limited. The main activities during the reporting period will be reported at the Annual Meeting of the directors on 4th July 2024.

Auckland Youth and Community Centre Limited

Trustees' Annual Report (Incorporating the Director's Report) *(continued)*

Year Ended 31 March 2024

Financial Review

Reserves Policy

The aim of the Trustees is to retain unrestricted "free" reserves equivalent to between 3 and 6 months' Centre running costs excluding depreciation and exceptional costs. At current activity levels this is equal to between £15,000 and £30,000. Unrestricted "free" reserves at 31st March 2024 were £20,950 which is within this range.

Investment Policy

Monies not required for immediate use are placed in High Interest Business Accounts. There are no other investments.

Risk Management

The major risks identified by the trustees have been reviewed and systems established to mitigate those risks.

Structure, Governance and Management

Legal Status

Auckland Youth and Community Centre is a charitable company. It was incorporated on 6th April 2006 with company number 5772054. It was registered as a charity on 28th February 2007 with charity number 1118157. It is governed by its memorandum and articles of association dated 6th April 2006 and amended 30th January 2007.

Auckland Youth and Community Centre was originally built in 1962, officially opened on the 14th February 1964, as part of Central Government's development of youth facilities (particularly targeting young men) following the publication of the Lady Albemarle Report. The Centre was one of six "Boys' Clubs" in the North East of England. A sports hall extension was added in 1995, funded by the National Lottery.

Auckland Youth and Community Centre Limited is affiliated to the Durham Association of Boys and Girls Clubs, which is affiliated to UK YOUTH and NABGC (The National Association of Boys and Girls Clubs). Auckland Youth and Community Centre Limited is also affiliated to NE YOUTH which is affiliated to UK YOUTH.

Recruitment and Appointment of Trustees

Trustees are made up from residents of the area of benefit known as Woodhouse Close or surrounding area of Bishop Auckland and those with a common interest of the Centre and area.

A trustee is a person proposed by either themselves or another and appointed or elected at an Annual General Meeting, whatever his/her age as long as they are a member of the Centre.

Auckland Youth and Community Centre Limited

Trustees' Annual Report (Incorporating the Director's Report) *(continued)*

Year Ended 31 March 2024

Organisational Structure

The Board of Trustees has overall responsibility for meeting the organisation's legal duties, ensuring that it is properly managed, promoting good practice in all activities and ensuring the quality of all services delivered.

The overall responsibility for the management of the Centre sits with the Board of Trustees. On a day-to-day basis the Delivery Manager on conjunction with the Centre Administrator will risk assess and identify any health and safety issues. Any such issues are recorded on a Centre Management Log Form. All forms are processed through the Centre Administrator who will initially discuss with one of the two managers and thereafter a nominated member of the Board of Trustees.

The trustees have had regard to the Charity Commission's guidance on public benefit throughout the year when deciding on the activities of the charity.

Reference and Administrative Details

Registered charity name	Auckland Youth and Community Centre Limited
Charity registration number	1118157
Company registration number	5772054
Principal office and registered office	Walker Drive Bishop Auckland County Durham DL14 6QL

The Trustees

Mr W W Niblo (Chair)	
Miss N Kipling	
Mr G Tomaszko	
Ms J Drygas	
Mrs M Carrick	
Mr S Watson	
Ms T Cooke	(Retired 2 November 2023)
Mrs N Tomaszko	(Appointed 2 November 2023)

Company Secretary Miss N Kipling

Independent Examiner Jane Ascroft FCA MA (Cantab)
Enterprise House
Harmire Enterprise Park
Barnard Castle
County Durham
DL12 8XT

Small Company Provisions

This report has been prepared in accordance with the provisions applicable to companies entitled to the small companies exemption.

Auckland Youth and Community Centre Limited

Trustees' Annual Report (Incorporating the Director's Report) *(continued)*

Year Ended 31 March 2024

The trustees' annual report was approved on 25.4.2024 and signed on behalf of the board of trustees by:

Nadine Kipling

Miss N Kipling
Trustee

Auckland Youth and Community Centre Limited

Independent Examiner's Report to the Trustees of Auckland Youth and Community Centre Limited

Year Ended 31 March 2024

I report to the trustees on my examination of the financial statements of Auckland Youth and Community Centre Limited ('the charity') for the year ended 31 March 2024.

Responsibilities and Basis of Report

As the trustees of the company (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 accounts of the company 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 accounts as carried out under section 145 of the Charities Act 2011 ('the 2011 Act'). In carrying out my examination I have followed the Directions given by the Charity Commission under section 145(5)(b) of the 2011 Act.

Independent Examiner's Statement

Since the charity's gross income exceeded £250,000 your examiner must be a member of a body listed in section 145 of the 2011 Act. I confirm that I am qualified to undertake the examination because I am a member of the Institute of Chartered Accountants in England and Wales (ICAEW), which is one of the listed bodies.

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:

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 accounts to be reached.



Jane Ascroft FCA MA (Cantab)
Independent Examiner

Enterprise House
Harmire Enterprise Park
Barnard Castle
County Durham
DL12 8XT

Auckland Youth and Community Centre Limited

Statement of Financial Activities (including income and expenditure account)

Year Ended 31 March 2024

			2024		2023
	Note	Unrestricted funds £	Restricted funds £	Total funds £	Total funds £
Income and endowments					
Donations and legacies	5	24,012	375,672	399,684	458,839
Charitable activities	6	10,322	7,764	18,086	43,700
Income from investments	7	911	—	911	165
Other income	8	5,000	5,441	10,441	5,000
Total income		<u>40,245</u>	<u>388,877</u>	<u>429,122</u>	<u>507,704</u>
Expenditure					
Expenditure on charitable activities	9,10	78,552	382,647	461,199	433,971
Total expenditure		<u>78,552</u>	<u>382,647</u>	<u>461,199</u>	<u>433,971</u>
Net (expenditure)/income		<u>(38,307)</u>	<u>6,230</u>	<u>(32,077)</u>	<u>73,733</u>
Transfers between funds		27,329	(27,329)	—	—
Net movement in funds		<u>(10,978)</u>	<u>(21,099)</u>	<u>(32,077)</u>	<u>73,733</u>
Reconciliation of funds					
Total funds brought forward		117,863	203,581	321,444	247,711
Total funds carried forward		<u>106,885</u>	<u>182,482</u>	<u>289,367</u>	<u>321,444</u>

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 28 form part of these financial statements.

Auckland Youth and Community Centre Limited

Statement of Financial Position

31 March 2024

	Note	2024 £	£	2023 £
Fixed Assets				
Tangible fixed assets	16		48,994	34,822
Current Assets				
Debtors	17	4,714		4,594
Cash at bank and in hand		<u>244,419</u>		<u>285,920</u>
		249,133		290,514
Creditors: amounts falling due within one year	18	<u>8,760</u>		<u>3,892</u>
Net Current Assets			<u>240,373</u>	<u>286,622</u>
Total Assets Less Current Liabilities			<u><u>289,367</u></u>	<u><u>321,444</u></u>
Funds of the Charity				
Restricted funds			182,482	203,581
Unrestricted funds			<u>106,885</u>	<u>117,863</u>
Total charity funds	20		<u><u>289,367</u></u>	<u><u>321,444</u></u>

For the year ending 31 March 2024 the charity was entitled to exemption from audit under section 477 of the Companies Act 2006 relating to small companies.

Directors' responsibilities:

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

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

These financial statements were approved by the board of trustees and authorised for issue on ~~25.4.2024~~ and are signed on behalf of the board by:

W. Niblo

Mr W W Niblo (Chair)
Trustee

The notes on pages 9 to 28 form part of these financial statements.

Auckland Youth and Community Centre Limited

Statement of Cash Flows

Year Ended 31 March 2024

	2024 £	2023 £
Cash Flows from Operating Activities		
Net (expenditure)/income	(32,077)	73,733
<i>Adjustments for:</i>		
Depreciation of tangible fixed assets	4,769	4,175
Other interest receivable and similar income	(911)	(165)
<i>Changes in:</i>		
Trade and other debtors	(120)	(143)
Trade and other creditors	4,868	(8,711)
Cash generated from operations	(23,471)	68,889
Interest received	911	165
Net cash (used in)/from operating activities	(22,560)	69,054
Cash Flows from Investing Activities		
Purchase of tangible assets	(18,941)	—
Net cash used in investing activities	(18,941)	—
Net (Decrease)/Increase in Cash and Cash Equivalents	(41,501)	69,054
Cash and Cash Equivalents at Beginning of Year	285,920	216,866
Cash and Cash Equivalents at End of Year	244,419	285,920

The notes on pages 9 to 28 form part of these financial statements.

Auckland Youth and Community Centre Limited

Notes to the Financial Statements

Year Ended 31 March 2024

1. General Information

The charity is a public benefit entity and a private company limited by guarantee, registered in England and Wales and a registered charity in England and Wales. The address of the registered office is Walker Drive, Bishop Auckland, County Durham, DL14 6QL.

2. Statement of Compliance

These financial statements have been prepared in compliance with FRS 102, 'The Financial Reporting Standard applicable in the UK and the Republic of Ireland', the Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (Charities SORP (FRS 102)) and the Companies Act 2006.

3. Accounting Policies

Basis of Preparation

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

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

The entity is a Public Benefit Entity.

Going Concern

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

Judgements and Key Sources of Estimation Uncertainty

The preparation of the financial statements requires management to make judgements, estimates and assumptions that affect the amounts reported. These estimates and judgements are continually reviewed and are based on experience and other factors, including expectations of future events that are believed to be reasonable under the circumstances. The trustees consider that there are no significant estimates or judgements affecting these financial statements.

Fund Accounting

Unrestricted funds are available for use at the discretion of the trustees in furtherance of the purposes of the charity.

Designated funds are unrestricted funds earmarked by the trustees for specific purposes.

Restricted funds are subjected to restrictions on their expenditure imposed by the donor.

Auckland Youth and Community Centre Limited

Notes to the Financial Statements *(continued)*

Year Ended 31 March 2024

3. Accounting Policies *(continued)*

Income

All income is included in the statement of financial activities when the charity is entitled to the income, any performance related conditions attached have been met or are fully within the control of the charity, the income is considered probable and the amount can be quantified with reasonable accuracy. The following specific policies are applied to particular categories of income:

Donations and legacy income is received by way of donations, legacies, grants and gifts and is included in full in the Statement of Financial Activities when receivable. Where legacies have been notified to the charity but the criteria for income recognition have not been met, the legacy is treated as a contingent asset and disclosed if material. Grants, where entitlement is not conditional on the delivery of a specific performance by the charity, are recognised when the charity becomes unconditionally entitled to the grant.

Donated services and facilities are included at the value to the charity, being the amount the charity would have been willing to pay to obtain services or facilities of equivalent economic benefit on the open market.

Investment income is included when receivable.

Income from charitable trading activity is accounted for when earned.

Income from grants, where related to performance and specific deliverables, are accounted for as the charity earns the right to consideration by its performance.

Expenditure

Expenditure is recognised on an accruals basis as a liability is incurred. Expenditure includes any VAT which cannot be fully recovered, and is reported as part of the expenditure to which it relates:

Costs of raising funds comprise the costs associated with attracting donations, grants and legacies and the costs of trading for fundraising purposes.

Charitable expenditure comprises those costs incurred by the charity in the delivery of its activities and services for its beneficiaries. It includes both costs that can be allocated directly to such activities and those costs of an indirect nature necessary to support them.

Other expenditure includes all expenditure that is neither related to raising funds for the charity nor part of its expenditure on charitable activities.

All costs are allocated between the expenditure categories of the SOFA on a basis designed to reflect the use of the resource. Costs relating to a particular activity are allocated directly, others are apportioned on an appropriate basis, as set out in the notes to the accounts.

Tangible Assets

Fixed assets are stated at cost less accumulated depreciation. The costs of minor additions or those costing below £500 are not capitalised.

Auckland Youth and Community Centre Limited

Notes to the Financial Statements *(continued)*

Year Ended 31 March 2024

3. Accounting Policies *(continued)*

Depreciation

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

Leasehold Property	-	Straight line over the lease term
Equipment	-	15% reducing balance

Impairment of Fixed Assets

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

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

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

Financial Instruments

The charity only has financial assets and liabilities of a kind that qualify as basic financial instruments. Basic financial instruments are initially recognised at transaction value and subsequently measured at their settlement value.

Defined Contribution Plans

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

When contributions are not expected to be settled wholly within 12 months of the end of the reporting date in which the employees render the related service, the liability is measured on a discounted present value basis. The unwinding of the discount is recognised as an expense in the period in which it arises.

Auckland Youth and Community Centre Limited

Notes to the Financial Statements *(continued)*

Year Ended 31 March 2024

Debtors

Trade and other debtors are recognised at the settlement amount due after any trade discount offered. Prepayments are valued at the amount prepaid net of any trade discounts due.

Accrued income and tax recoverable is included at the best estimate of the amounts receivable at the balance sheet date.

Cash at Bank and in Hand

Cash at bank and cash in hand includes cash and short term highly liquid investments with a short maturity of three months or less from the date of acquisition or opening of the deposit or similar account.

Creditors

Creditors are recognised where the charity has a present obligation resulting from a past event that will probably result in the transfer of funds to a third party and the amount due to settle the obligation can be measured or estimated reliably. Creditors are normally recognised at their settlement amount after allowing for any trade discounts due.

Taxation

The company is considered to pass the tests set out in Paragraph 1 Schedule 6 of the Finance Act 2010 and therefore it meets the definition of a charitable company for UK corporation tax purposes. Accordingly, the company is potentially exempt from taxation in respect of income or capital gains received within categories covered by Chapter 3 Part 11 of the Corporation Tax Act 2010 or Section 256 of the taxation of Chargeable Gains Act 1992, to the extent that such income or gains are applied exclusively to charitable purposes.

4. Limited by Guarantee

The company is limited by guarantee. At 31st March 2024 there were 7 members each of whom had undertaken to contribute an amount not exceeding £1 in the event of a winding up.

5. Donations and Legacies

	Unrestricted Funds £	Restricted Funds £	Total Funds 2024 £
Donations			
Donations	309	—	309
Fundraising	903	—	903

Auckland Youth and Community Centre Limited

Notes to the Financial Statements (continued)

Year Ended 31 March 2024

5. Donations and Legacies (continued)

	Unrestricted Funds £	Restricted Funds £	Total Funds 2024 £
Grants			
Bishop Auckland & Shildon Area Action Partnership	—	14,707	14,707
Henry Smith Charity	—	60,000	60,000
National Lottery Community Fund	—	111,968	111,968
Garfield Weston	—	25,000	25,000
County Durham Community Foundation	500	21,500	22,000
Neighbourhood budget	12,500	—	12,500
Teesdale Stronger Together Youth Collective	—	13,593	13,593
Happiness Hub Fund	—	7,436	7,436
Gaunless Gateway Big Local	—	55,405	55,405
Durham County Council	6,000	—	6,000
Community Foundation Tyne & Wear and Northumberland - 1989 Willan Charitable trust	—	10,000	10,000
Virgin Community Anchors Fund	—	10,000	10,000
Other grants	3,800	26,063	29,863
Scotto Charitable Trust	—	10,000	10,000
Locality	—	10,000	10,000
	<u>24,012</u>	<u>375,672</u>	<u>399,684</u>
	Unrestricted Funds £	Restricted Funds £	Total Funds 2023 £
Donations			
Donations	888	—	888
Fundraising	4,076	—	4,076

Auckland Youth and Community Centre Limited

Notes to the Financial Statements *(continued)*

Year Ended 31 March 2024

5. Donations and Legacies *(continued)*

	Unrestricted Funds £	Restricted Funds £	Total Funds 2023 £
Grants			
Bishop Auckland & Shildon Area Action Partnership	—	89,228	89,228
Henry Smith Charity	—	60,000	60,000
National Lottery Community Fund	—	93,605	93,605
Garfield Weston	—	25,000	25,000
County Durham Community Foundation	—	9,000	9,000
Happiness Hub Fund	—	7,344	7,344
Durham County Council	1,000	—	1,000
NE Youth (Kickstart)	2,404	—	2,404
South Durham Enterprise Agency (Gaunless Gateway Big Local)	—	73,782	73,782
Shildon Youth Initiative	—	14,000	14,000
The Youth Endowment Fund	—	10,151	10,151
Virgin Community Anchors Fund	—	15,000	15,000
West Auckland Youth Initiative	—	6,761	6,761
Community Foundation Tyne & Wear and Northumberland - Volunteering Project Fund	—	15,000	15,000
Other grants	—	16,600	16,600
Ballinger Trust	—	10,000	10,000
Co Durham Sport Together Fund	—	5,000	5,000
	<u>8,368</u>	<u>450,471</u>	<u>458,839</u>

The majority of income from the Gaunless Gateway Big Local (£55,405) and Henknowle (£6,007) is paid out on salaries on behalf of their party organisations with only a small amount retained as a management charge.

Auckland Youth and Community Centre Limited

Notes to the Financial Statements (continued)

Year Ended 31 March 2024

6. Charitable Activities

	Unrestricted Funds £	Restricted Funds £	Total Funds 2024 £
Room hire	3,970	—	3,970
Other Centre income	1,075	—	1,075
After Schools	1,650	—	1,650
Challenge and Support Project	2,496	—	2,496
Disability Group	80	—	80
Henknowle	—	6,007	6,007
West Auckland Youth Initiative	—	1,757	1,757
Other project income	1,051	—	1,051
	<u>10,322</u>	<u>7,764</u>	<u>18,086</u>

	Unrestricted Funds £	Restricted Funds £	Total Funds 2023 £
Room hire	4,788	—	4,788
Other Centre income	2,612	—	2,612
After Schools	693	13,000	13,693
Challenge and Support Project	1,892	—	1,892
Playbus	—	10,000	10,000
Disability Group	120	2,000	2,120
Henknowle	—	5,539	5,539
West Auckland Youth Initiative	—	2,466	2,466
Other project income	509	81	590
	<u>10,614</u>	<u>33,086</u>	<u>43,700</u>

7. Income from Investments

	Unrestricted Funds £	Total Funds 2024 £	Unrestricted Funds £	Total Funds 2023 £
Bank interest receivable	<u>911</u>	<u>911</u>	<u>165</u>	<u>165</u>

8. Other Income

	Unrestricted Funds £	Restricted Funds £	Total Funds 2024 £
Employment allowance	5,000	—	5,000
Secondment income	—	5,441	5,441
	<u>5,000</u>	<u>5,441</u>	<u>10,441</u>

Auckland Youth and Community Centre Limited

Notes to the Financial Statements (continued)

Year Ended 31 March 2024

8. Other Income (continued)

	Unrestricted Funds £	Restricted Funds £	Total Funds 2023 £
Employment allowance	5,000	—	5,000
Secondment income	—	—	—
	<u>5,000</u>	<u>—</u>	<u>5,000</u>

9. Expenditure on Charitable Activities by Fund Type

	Unrestricted Funds £	Restricted Funds £	Total Funds 2024 £
Centre costs	68,682	—	68,682
Playbus	—	9,022	9,022
Garfield Weston	—	28,500	28,500
Gaunless Gateway Big Local	—	62,146	62,146
Henry Smith Strengthening Communities	—	60,000	60,000
After Schools	4,884	9,200	14,084
National Lottery Community Fund - Building Community Resilience	—	75,744	75,744
Holiday Activities	—	15,990	15,990
West Auckland Youth Initiative	—	20,475	20,475
Shildon Youth Initiative	—	7,764	7,764
AAP Delivery Manager Fund	—	21,715	21,715
Henknowle	—	6,007	6,007
CFTWN Volunteering Project Fund	—	18,052	18,052
CFTWN 1989 Willan Charitable trust	—	10,000	10,000
CDCF Joy Allen DP&CC CS Fund	—	3,474	3,474
NLCF Know Your Neighbourhood Fund	—	11,239	11,239
Virgin Community Anchors Fund	—	4,000	4,000
Other project costs	4,986	19,319	24,305
	<u>78,552</u>	<u>382,647</u>	<u>461,199</u>

Auckland Youth and Community Centre Limited

Notes to the Financial Statements (continued)

Year Ended 31 March 2024

	Unrestricted Funds £	Restricted Funds £	Total Funds 2023 £
Centre costs	48,679	—	48,679
Playbus	—	5,548	5,548
National Lottery Community Fund - Widening Horizons	—	64,445	64,445
Gaunless Gateway Big Local	—	53,985	53,985
Henry Smith Strengthening Communities	—	70,062	70,062
After Schools	4,242	13,000	17,242
National Lottery Community Fund - Building Community Resilience	—	22,465	22,465
National Lottery Community Fund - Awards For All	—	9,290	9,290
The Youth Endowment Fund	—	7,314	7,314
Holiday Activities	—	28,708	28,708
West Auckland Youth Initiative	—	11,066	11,066
Shildon Youth Initiative	—	5,150	5,150
AAP Delivery Manager Fund	—	—	—
NE Youth Alliance	—	5,000	5,000
Henknowle	—	5,539	5,539
CFTWN Volunteering Project Fund	—	11,949	11,949
CFTWN 1989 Willan Charitable trust	—	9,229	9,229
AAP Detached/AYCC Youth Work	8,520	4,530	13,050
CDCF Joy Allen DP&CC CS Fund	—	4,026	4,026
Virgin Community Anchors Fund	—	9,077	9,077
Other project costs	11,436	20,711	32,147
	<u>72,877</u>	<u>361,094</u>	<u>433,971</u>

10. Expenditure on Charitable Activities by Activity Type

	Activities undertaken directly £	Total funds 2024 £	Total fund 2023 £
Centre costs	68,682	68,682	48,679
Playbus	9,022	9,022	5,548
Garfield Weston	28,500	28,500	—
National Lottery Community Fund - Widening Horizons	—	—	64,445
Gaunless Gateway Big Local	62,146	62,146	53,985
Henry Smith Strengthening Communities	60,000	60,000	70,062
After Schools	14,084	14,084	17,242
National Lottery Community Fund - Building Community Resilience	75,744	75,744	22,465
National Lottery Community Fund - Awards For All	—	—	9,290
The Youth Endowment Fund	—	—	7,314
Holiday Activities	15,990	15,990	28,708
West Auckland Youth Initiative	20,475	20,475	11,066
Shildon Youth Initiative	7,764	7,764	5,150

Auckland Youth and Community Centre Limited

Notes to the Financial Statements (continued)

Year Ended 31 March 2024

AAP Delivery Manager Fund	21,715	21,715	–
NE Youth Alliance	–	–	5,000
Henknowle	6,007	6,007	5,539
CFTWN Volunteering Project Fund	18,052	18,052	11,949
CFTWN 1989 Willan Charitable trust	10,000	10,000	9,229
AAP Detached/AYCC Youth Work	–	–	13,050
CDCF Joy Allen DP&CC CS Fund	3,474	3,474	4,026
NLCF Know Your Neighbourhood Fund	11,239	11,239	–
Virgin Community Anchors Fund	4,000	4,000	9,077
Other project costs	24,305	24,305	32,147
	<u>461,199</u>	<u>461,199</u>	<u>433,971</u>

11. Net (Expenditure)/Income

Net (expenditure)/income is stated after charging/(crediting):

	2024	2023
	£	£
Depreciation of tangible fixed assets	<u>4,769</u>	<u>4,175</u>

12. Independent Examination Fees

	2024	2023
	£	£
Fees payable to the independent examiner for: Independent examination of the financial statements	<u>840</u>	<u>756</u>

13. Staff Costs and Emoluments

The total staff costs and employee benefits for the reporting period are analysed as follows:

	2024	2023
	£	£
Wages and salaries	295,010	270,199
Social security costs	22,730	19,818
Employer contributions to pension plans	6,348	5,195
	<u>324,088</u>	<u>295,212</u>

The average head count of employees during the year was 15 (2023: 22). The average number of full-time equivalent employees during the year is analysed as follows:

	2024	2023
	No.	No.
Number of management staff	3	3
Number of Centre staff	2	2
Number of project staff	10	7
	<u>15</u>	<u>12</u>

No employee received employee benefits of more than £60,000 during the year (2023: Nil).

Auckland Youth and Community Centre Limited

Notes to the Financial Statements (continued)

Year Ended 31 March 2024

13. Staff Costs and Emoluments (continued)

Key Management Personnel

Key management personnel include all persons that have authority and responsibility for planning, directing and controlling the activities of the charity. The total compensation paid to key management personnel for services provided to the charity was £45,188 (2023:£56,664).

14. Trustee Remuneration and Expenses

No trustees received remuneration during the year (2023 - Nil).

During the year 2 trustees were reimbursed expenses totalling £1,729 (2023 - 1 trustee received a total of £992).

15. Transfers Between Funds

During the year £27,329 was transferred from restricted to unrestricted funds. This comprised:

	2024 £
Centre cost contributions from projects	31,796
Contribution to AYCC Know Your Neighbourhood fund from reserves	(11,140)
Room hire paid by projects	7,090
Payroll fees paid by projects	543
Contribution to building Community Resilience from reserves	(1,000)
Other transfers	40
	<u>27,329</u>

16. Tangible Fixed Assets

	Long leasehold property £	Equipment £	Total £
Cost			
At 1 April 2023	77,165	88,583	165,748
Additions	18,941	—	18,941
At 31 March 2024	<u>96,106</u>	<u>88,583</u>	<u>184,689</u>
Depreciation			
At 1 April 2023	48,511	82,415	130,926
Charge for the year	3,844	925	4,769
At 31 March 2024	<u>52,355</u>	<u>83,340</u>	<u>135,695</u>
Carrying amount			
At 31 March 2024	<u>43,751</u>	<u>5,243</u>	<u>48,994</u>
At 31 March 2023	<u>28,654</u>	<u>6,168</u>	<u>34,822</u>

Auckland Youth and Community Centre Limited

Notes to the Financial Statements (continued)

Year Ended 31 March 2024

17. Debtors

	2024	2023
	£	£
Trade debtors	308	65
Prepayments and accrued income	4,406	4,529
	<u>4,714</u>	<u>4,594</u>

18. Creditors: amounts falling due within one year

	2024	2023
	£	£
Creditors and accruals	<u>8,760</u>	<u>3,892</u>

19. Pensions and Other Post Retirement Benefits

Defined contribution plans

The amount recognised in income or expenditure as an expense in relation to defined contribution plans was £6,348 (2023: £5,195).

20. Analysis of Charitable Funds

Unrestricted funds

	At 1 April 2023	Income	Expenditure	Transfers	At 31 March 2024
	£	£	£	£	£
General Fund	42,682	34,965	(61,457)	4,760	20,950
Capital Fund	34,822	—	(4,769)	18,941	48,994
Redundancy Fund	21,903	—	—	3,588	25,491
Disability Group	4,105	80	(2,412)	(1,773)	—
After Schools	4,391	1,650	(4,884)	—	1,157
Challenge & Support Group	4,917	2,496	(1,921)	1,773	7,265
AYCC Training	3,649	—	(2,696)	—	953
Craft & Support Project	1,394	321	(391)	—	1,324
Detached youth Work	—	—	—	—	—
Man Cave Project	—	331	(2)	40	369
Stay n Eat	—	203	—	—	203
Toddlers	—	199	(20)	—	179
	<u>117,863</u>	<u>40,245</u>	<u>(78,552)</u>	<u>27,329</u>	<u>106,885</u>

Auckland Youth and Community Centre Limited

Notes to the Financial Statements (continued)

Year Ended 31 March 2024

	At 1 April 2022	Income	Expenditure	Transfers	At 31 March 2023
	£	£	£	£	£
General Fund	23,740	20,933	(44,504)	42,513	42,682
Capital Fund	38,997	—	(4,175)	—	34,822
Redundancy Fund	21,453	—	—	450	21,903
Disability Group	5,058	120	(1,073)	—	4,105
After Schools	7,037	693	(4,241)	902	4,391
Challenge & Support Group	10,245	1,892	(7,285)	65	4,917
Girls' Friendly Society	65	—	—	(65)	—
Stay 'n' Play	902	—	—	(902)	—
AYCC Training	5,750	—	(2,101)	—	3,649
Craft & Support Project	1,550	509	(978)	313	1,394
Detached youth Work	6,134	—	(8,520)	2,386	—
Man Cave Project	—	—	—	—	—
Pick N Mix group	313	—	—	(313)	—
	<u>121,244</u>	<u>24,147</u>	<u>(72,877)</u>	<u>45,349</u>	<u>117,863</u>

Designated funds are for the following purposes:

After Schools - This fund comprises fee income from participants in the After Schools Club, and it is to be spent on After Schools provision.

Challenge & Support Project - This fund comprises fee income from participants in the Challenge & Support Project and it is to be spent on the same.

Craft & Support Project - This fund comprises fee income from participants in the Craft & Support Project and it is to be spent on the same.

Disability Group - This fund comprises fee income from participants in the Disability Group and it is to be spent on the same.

Man Cave Group - This fund comprises fee income from participants in the Man Cave Group and it is to be spent on the same.

Stay & Eat Project - This fund comprises fee income from users of the Stay & Eat Project and it is to be spent on the same.

Toddlers Group - This fund comprises fee income from participants in the Toddlers Group and it is to be spent on the same.

Contingency Fund - This fund comprises money set aside for redundancies.

Training Fund - This fund comprises money set aside for training for staff, volunteers and trustees.

Capital - This fund contains all the fixed assets.

Auckland Youth and Community Centre Limited

Notes to the Financial Statements (continued)

Year Ended 31 March 2024

Restricted funds

	At 1 April 2023 £	Income £	Expenditure £	Transfers £	At 31 March 2024 £
AYCC Delivery Manager Fund	—	14,113	—	—	14,113
AYCC Know Your Neighbourhood Fund	—	—	—	11,140	11,140
Bishop Auckland Town Council	—	4,450	(3,800)	—	650
CDCF After Schools Club	—	5,000	(4,700)	(300)	—
CDCF AYCC Warm Spaces	—	3,000	(2,550)	(450)	—
CDCF Going Green Together	—	3,500	(240)	—	3,260
CDCF Poverty Hurts Happiness Hub Fund (Stay & Eat)	—	10,000	(1,051)	(1,544)	7,405
Locality - Cost of Living Grant Programme	—	7,436	(1,235)	—	6,201
Masonic Charitable Foundation	—	10,000	—	(10,000)	—
NLCF Know Your Neighbourhood Fund	—	5,000	(1,026)	—	3,974
Henknowle	—	30,000	(11,239)	—	18,761
Playbus	—	6,007	(6,007)	—	—
Henry Smith Charity - Strengthening Communities	9,022	—	(9,022)	—	—
BASH AAP Holiday Activities Fund	—	60,000	(60,000)	—	—
Scotto Trust	1,283	14,707	(15,990)	—	—
WAYI Gaunless Gateway	—	10,000	(2,455)	—	7,545
NE Youth	3,765	—	(3,765)	—	—
Scholefield Trust	—	—	—	—	—
Garfield Weston	190	—	(190)	—	—
Gaunless Gateway Big Local	3,500	25,000	(28,500)	—	—
	38,082	60,846	(62,146)	(11,932)	24,850

Auckland Youth and Community Centre Limited

Notes to the Financial Statements (continued)

Year Ended 31 March 2024

20. Analysis of Charitable Funds (continued)

British & Foreign Schools Society	—	2,500	(1,026)	—	1,474
Community Foundation Tyne & Wear and Northumberland - 1989 Willan Charitable Trust	—	10,000	(10,000)	—	—
Community Foundation Tyne & Wear and Northumberland - Volunteering Project Fund	18,051	—	(18,051)	—	—
Virgin Community Anchors Fund	3,000	10,000	(4,000)	(9,000)	—
AYCC Building Community Resilience AAP Delivery Manager Fund	13,000	—	—	1,000	14,000
Ballinger Charitable Trust	55,998	—	(21,715)	—	34,283
CDCF Joy Allen DP&CC CS Fund	10,000	—	(893)	—	9,107
Co Durham Sport Together Fund	3,474	—	(3,474)	—	—
Happiness Hub Fund	5,000	—	—	(5,000)	—
NLCF Building	4,854	—	(4,854)	—	—
Community Resilience Netherton Park Trust	17,996	81,968	(75,744)	—	24,220
Shildon Youth Initiative	5,000	—	(4,500)	(500)	—
WAYI General Fund	8,307	—	(7,764)	(543)	—
WAYI Teesdale STYC	1,514	1,757	(2,089)	(160)	1,022
Men Cave Project	1,505	13,593	(14,621)	—	477
	40	—	—	(40)	—
	<u>203,581</u>	<u>388,877</u>	<u>(382,647)</u>	<u>(27,329)</u>	<u>182,482</u>

Auckland Youth and Community Centre Limited

Notes to the Financial Statements (continued)

Year Ended 31 March 2024

20. Analysis of Charitable Funds (continued)

	At 1 April 2022 £	Income £	Expenditure £	Transfers £	At 31 March 2023 £
NLCF Widening Horizons	14,302	53,145	(64,447)	(3,000)	—
Bishop Auckland & Shildon AAP Detached Youth Work	4,530	—	(4,530)	—	—
Henknowle	—	5,539	(5,539)	—	—
Playbus	4,570	10,000	(5,548)	—	9,022
Henry Smith Charity - Covid 19	11,902	—	(11,902)	—	—
Henry Smith Charity - Strengthening Communities	—	60,000	(58,160)	(1,840)	—
National Lottery Awards For All	9,290	—	(9,290)	—	—
BASH AAP Holiday Activities Fund	—	29,990	(28,707)	—	1,283
Scotto Trust	—	—	—	—	—
WAYI Gaunless Gateway	9,081	577	(5,434)	(459)	3,765
NE Youth	—	5,000	(5,000)	—	—
Scholefield Trust	—	600	(410)	—	190
Garfield Weston	—	25,000	(1,750)	(19,750)	3,500
Gaunless Gateway Big Local	35,255	73,322	(53,983)	(16,512)	38,082
AYCC Satellite Project No. 3	740	—	—	(740)	—
AYCC Shildon Satellite Project	1,646	—	—	(1,646)	—
British & Foreign Schools Society	—	2,500	(2,500)	—	—
CDCF CG funding programme	5,000	—	(750)	(4,250)	—
CDCF Storm Arwen grant	1,000	—	—	(1,000)	—
Community Foundation Tyne & Wear and Northumberland - 1989 Willan Charitable Trust	10,000	—	(9,230)	(770)	—
Community Foundation Tyne & Wear and Northumberland - Newcastle Building Society	3,000	—	(3,000)	—	—
Community Foundation Tyne & Wear and Northumberland - Volunteering Project Fund	15,000	15,000	(11,949)	—	18,051
Durham Youth Conferences grant	—	2,000	(1,072)	(928)	—
Virgin Community Anchors Fund	—	15,000	(9,077)	(2,923)	3,000

Auckland Youth and Community Centre Limited

Notes to the Financial Statements (continued)

Year Ended 31 March 2024

20. Analysis of Charitable Funds (continued)

Youth Focus NE (The Youth Endowment Fund)	1,151	10,151	(7,314)	(3,988)	—
AYCC Building	—	—	—	13,000	13,000
Community Resilience AAP Delivery Manager Fund	—	59,238	(3,240)	—	55,998
Ballinger Charitable Trust	—	10,000	—	—	10,000
CDCF Joy Allen DP&CC	—	7,500	(4,026)	—	3,474
CS Fund	—	1,500	(1,500)	—	—
CDCF Warm Spaces	—	1,500	(1,500)	—	—
CFTWN NBS Queen's Platinum Jubilee	—	1,500	(1,500)	—	—
Co Durham Sport	—	5,000	—	—	5,000
Together Fund	—	7,344	(2,490)	—	4,854
Happiness Hub Fund	—	40,460	(22,464)	—	17,996
NLCF Building	—	5,000	—	—	5,000
Community Resilience	—	14,000	(5,150)	(543)	8,307
Netherton Park Trust	—	1,890	(376)	—	1,514
Shildon Youth Initiative	—	6,761	(5,256)	—	1,505
WAYI General Fund	—	5,000	(5,000)	—	—
WAYI Teesdale STYC	—	10,000	(10,000)	—	—
Masonic Charitable Foundation	—	500	(500)	—	—
Barbour Foundation	—	40	—	—	40
Craft & Support Project	—	—	—	—	—
Men Cave Project	—	—	—	—	—
	<u>126,467</u>	<u>483,557</u>	<u>(361,094)</u>	<u>(45,349)</u>	<u>203,581</u>

Auckland Youth and Community Centre Limited

Notes to the Financial Statements *(continued)*

Year Ended 31 March 2024

20. Analysis of Charitable Funds *(continued)*

The restricted funds are for the following purposes:

AYCC Building Community Resilience - This fund is match funding from Centre Reserves for National Lottery Community Fund Building Community Resilience Project.

AYCC Delivery Manager Fund - This fund is towards costs for the Delivery Manager Post.

AYCC Know Your Neighbourhood Fund - This fund is match funding from Centre Reserves for National Lottery Community Know Your Neighbourhood Fund Project.

BASH AAP (Delivery Manager Fund) - Funding for the Delivery Manager Post for National Lottery Community Fund Building Community Resilience Project.

Ballinger Charitable Trust - This grant is to extend our delivery program in West Auckland.

Bishop Auckland Town Council - Funds throughout the financial year have been received towards the coronation event, winter wonderland activity, provide theatre tickets for local families, International Women's Day and for Easter activities.

British & Foreign Schools Society (After Schools) - This grant is towards running costs for the After Schools Project.

County Durham Community Foundation (Community Grants Funding Programme Grant) - This grant was towards running costs for the After Schools Project.

County Durham Community Foundation (AYCC Welcome Spaces Grant) - This grant is used to provide a warm and comfortable place for residents of Woodhouse Close Estate to attend.

County Durham Community Foundation (Going Green Together Grant) - This grant is being used to make the centre a greener organisation by increasing energy efficiency and reducing the centre's carbon footprint.

County Durham Community Foundation (Police, Crime & Victims' Commissioner (PCVC) Community Safety Fund) - This grant was towards a detached youth work project across Woodhouse Close Estate, specifically targeting young people who are not currently engaging in services.

County Durham Community Foundation (Poverty Hurt Grant) - This grant is towards to address the ongoing need to tackle severe local poverty and disadvantage in the local area.

Community Foundation Tyne & Wear and Northumberland (The 1989 Willan Charitable Trust Grant) - This grant was towards running costs for the After Schools Project and multisport sessions.

Community Fund Tyne & Wear and Northumberland (Volunteering Project Grant) - This grant was for a Volunteer Coordinator to work with volunteers to improve their skills and the work of the organisation.

County Durham Sport Together Fund - This grant was to provide subsidies for rental of premises for sporting activities.

Garfield Weston Foundation - This grant was towards core running costs for the organisation.

Gaunless Gateway (Big Local Partnership Agreement) - This grant is to allow AYCC to employ two workers from the Gaunless Gateway Big Local Partnership.

Auckland Youth and Community Centre Limited

Notes to the Financial Statements *(continued)*

Year Ended 31 March 2024

20. Analysis of Charitable Funds *(continued)*

Happiness Hub Fund (Man Cave Group) - This grant funded the Men's Group health and wellbeing and activities.

Happiness Hub Fund (Stay & Eat) - This grant is towards staffing costs, activities costs, running costs and food and refreshments. The grant will help beneficiaries who are struggling with food costs.

Henry Smith Charity (Strengthening Communities Grant) - This grant is for centre core running costs, specifically contributions towards the salaries of the Administration Worker and Cleaner.

BASH AAP Holiday Activities Fund - This fund is for various grants received to support children and their families across the area to food and activity packs during school holidays periods.

Locality (Cost of Living Grant Programme) - This grant was towards core running costs for the organisation.

Masonic Charitable Foundation (After Schools) - This grant is towards staffing costs, activities costs and healthy snacks for our After Schools Project.

National Lottery Community Fund (Building Community Resilience) - This grant is to deliver the Building Community Resilience to support people living on the Woodhouse Close Estate and the surrounding area with projects and activities.

National Lottery Community Fund (Know Your Neighbourhood Fund) - This grant is for a Volunteer Coordinator to work with volunteers to improve their skills and the work of the organisation.

Netherton Park Trust (After Schools) - This grant is towards staffing costs, activities costs and healthy snacks for our After Schools Project.

Scholefield Trust - This grant was for activities for children and young people.

Scotto Charitable Trust - This grant is used support for the homework clubs/study groups for children and young people aged 7 years plus.

Shildon Youth Initiative - This grant was for a youth project based in Shildon.

Virgin Money Foundation Community Anchors' Fund - This grant was towards core running costs for the organisation.

West Auckland Youth Initiative Project (Gaunless Gateway Fund) - This grant was towards a youth work project across West Auckland, specifically targeting young people who are not currently engaging in services.

West Auckland Youth Initiative Project (General Fund) - This fund is towards a youth work project across West Auckland, specifically targeting young people who are not currently engaging in services.

West Auckland Youth Initiative Project (Teesdale Stronger Together Youth Collective Fund) - This grant is towards a youth work project across West Auckland, specifically targeting young people who are not currently engaging in services.

Henknowle - This fund is for the caretaker's salary at Henknowle Community Centre.

Playbus - This grant allowed us to deliver this project which was fully fitted mobile soft play area that could be used for children's activities, community events, and private parties and also be used as a tool for engagement.

Auckland Youth and Community Centre Limited

Notes to the Financial Statements (continued)

Year Ended 31 March 2024

21. Analysis of Net Assets Between Funds

	Unrestricted Funds £	Restricted Funds £	Total Funds 2024 £
Tangible fixed assets	48,994	—	48,994
Current Assets	66,651	182,482	249,133
Creditors less than 1 year	(8,760)	—	(8,760)
Net assets	106,885	182,482	289,367

	Unrestricted Funds £	Restricted Funds £	Total Funds 2023 £
Tangible fixed assets	34,822	—	34,822
Current Assets	86,933	203,581	290,514
Creditors less than 1 year	(3,892)	—	(3,892)
Net assets	117,863	203,581	321,444

22. Analysis of Changes in Net Debt

	At 1 Apr 2023 £	Cash flows £	At 31 Mar 2024 £
Cash at bank and in hand	285,920	(41,501)	244,419

23. Operating Lease Commitments

The total future minimum lease payments under non-cancellable operating leases are as follows:

	2024 £	2023 £
Not later than 1 year	4,578	4,458
Later than 1 year and not later than 5 years	18,312	1,462
	22,890	5,920

Auckland Youth and Community Centre Limited

Management Information

Year Ended 31 March 2024

The Following Pages Do Not Form Part of the Financial Statements.

Auckland Youth and Community Centre Limited

Detailed Statement of Financial Activities

Year Ended 31 March 2024

	2024 £	2023 £
Income and endowments		
Donations and legacies		
Donations	309	888
Fundraising	903	4,076
Bishop Auckland & Shildon Area Action Partnership	14,707	89,228
Henry Smith Charity	60,000	60,000
National Lottery Community Fund	111,968	93,605
Garfield Weston	25,000	25,000
County Durham Community Foundation	22,000	9,000
Neighbourhood budget	12,500	—
Teesdale Stronger Together Youth Collective	13,593	—
Happiness Hub Fund	7,436	7,344
Gaunless Gateway Big Local	55,405	—
Durham County Council	6,000	1,000
NE Youth (Kickstart)	—	2,404
Community Foundation Tyne & Wear and Northumberland - 1989 Willan Charitable trust	10,000	—
South Durham Enterprise Agency (Gaunless Gateway Big Local)	—	73,782
Shildon Youth Initiative	—	14,000
The Youth Endowment Fund	—	10,151
Virgin Community Anchors Fund	10,000	15,000
West Auckland Youth Initiative	—	6,761
Community Foundation Tyne & Wear and Northumberland - Volunteering Project Fund	—	15,000
Other grants	29,863	16,600
Ballinger Trust	—	10,000
Co Durham Sport Together Fund	—	5,000
Scotto Charitable Trust	10,000	—
Locality	10,000	—
	399,684	458,839
Charitable activities		
Room hire	3,970	4,788
Other Centre income	1,075	2,612
After Schools	1,650	13,693
Challenge and Support Project	2,496	1,892
Playbus	—	10,000
Disability Group	80	2,120

Carried forward

(9,271)

(35,105)

Auckland Youth and Community Centre Limited

Detailed Statement of Financial Activities (continued)

Year Ended 31 March 2024

	2024 £	2023 £
Brought forward	(9,271)	(35,105)
Henknowle	6,007	5,539
West Auckland Youth Initiative	1,757	2,466
Other project income	1,051	590
	<u>18,086</u>	<u>43,700</u>
Income from investments		
Bank interest receivable	911	165
Other income		
Employment allowance	5,000	5,000
Secondment income	5,441	—
	<u>10,441</u>	<u>5,000</u>
Total income	<u>429,122</u>	<u>507,704</u>
Expenditure		
Wages and salaries	295,010	270,199
Employer's NIC	22,730	19,818
Pension costs	6,348	5,195
Premises costs	20,482	26,612
Office costs	9,945	7,711
Depreciation	4,769	4,175
Other costs	90,671	92,952
Accountancy and Independent Examination	960	756
Professional and consultancy fees	10,284	6,553
Total expenditure	<u>461,199</u>	<u>433,971</u>
Net (expenditure)/income	<u>(32,077)</u>	<u>73,733</u>