

THE ACTIVITY DEN

England & Wales · Charity number 1122076

Details

Status Registered

Legal form CIO

Registered 2007-12-19

Register [View on the Charity Commission register](#)

Contact

Address The Activity Den
Tanfield Lea
Stanley
County Durham
DH9 9LU

Phone 01207236739

Email info@theactivityden.org.uk

Website www.theactivityden.org.uk

Activities

Objects: 1 TO BENEFIT THE INHABITANTS AND IN PARTICULAR BUT NOT LIMITED TO THE CHILDREN AND YOUNG PEOPLE OF STANLEY, TANFIELD LEA AND SURROUNDING AREAS WITHOUT DISTINCTION OF SEX, SEXUAL ORIENTATION, RACE OR OF POLITICAL, RELIGIOUS OR OTHER OPINIONS BY ASSOCIATING TOGETHER THE SAID RESIDENTS, LOCAL AUTHORITIES, VOLUNTARY AND OTHER ORGANISATIONS IN A COMMON EFFORT TO ADVANCE EDUCATION AND TO PROVIDE FACILITIES IN THE INTERESTS OF SOCIAL WELFARE FOR RECREATION LEISURE TIME OCCUPATION WITH THE OBJECTIVE OF IMPROVING THE CONDITIONS OF LIFE FOR THE INHABITANTS; AND 2 TO ESTABLISH OR SECURE THE ESTABLISHMENT OF COMMUNITY FACILITIES AND TO MAINTAIN OR MANAGE OR CO-OPERATE WITH ANY STATUTORY AUTHORITY IN THE MAINTENANCE AND MANAGEMENT OF SUCH FACILITIES FOR ACTIVITIES PROMOTED BY THE CHARITY IN FURTHERANCE OF THESE OBJECTS.

Activities: We provide a range of different activities for children and young people with the aim of improving their lives.

Classification

- **How:** Provides Buildings/facilities/open Space, Provides Services
- **What:** The Prevention Or Relief Of Poverty, Economic/community Development/employment
- **Who:** Children/young People, The General Public/mankind

Geography

- **Area of benefit:** STANLEY, TANFIELD LEA
- Durham

Finances

Period end	Income	Expenditure	Assets	Employees
2025-07-31	£103,090	£84,865	-	-
2024-07-31	£111,328	£95,995	-	-
2023-07-31	£63,467	£68,785	-	-
2022-07-31	£49,225	£66,842	-	-
2021-07-31	£45,315	£29,994	-	-
2020-07-31	£68,029	£29,521	-	-

Trustees

Name	Role	Appointed
Phillip Marshall	Chair	2025-06-26
Angus James Allsop		2021-03-04
KEIRAN FRAME		2023-07-22
Peter Bell		2026-01-22
STEPHEN GREY		

THE ACTIVITY DEN

England & Wales - Charity number 1122076

Accounts

The Activity Den

(Registered Charity Number: 1122076)

**Financial Statements
for the year ended 31st July 2025**

The Activity Den

Chairs Review of the Year

Year ended 31 July 2025

This year has been a busy and rewarding one for The Activity Den, filled with new experiences and significant achievements. We recorded 1,330 youth group attendances and 833 attendances at community events.

We began the financial year with a full summer programme, including dance, craft, water play, art, cookery, and general fun sessions, alongside visits to the Centre for Life and South Shields. Our young volunteers organised a successful fundraising event in support of Moving on Durham and the Brain Tumour Society. In September, we were proud to have two shortlisted finalists at the North East Charity Awards, and a further young volunteer recognised at the Durham Association of Boys and Girls Clubs Awards.

Our Young Volunteers Task Force continues to be a driving force within The Activity Den and the wider community. Members participate in social action projects, residentials, training, and youth panels, and this year served as award presenters at the North East Youth Impact Awards, demonstrating outstanding leadership and confidence. We are immensely proud of their contribution and could not deliver our programmes without them.

We partnered with Headliners to deliver the 'Know Your Roots' 12-week programme, enabling participants to gain a bespoke OCN London–accredited capturing audio qualification. Young people contributed to local consultations, and we hosted a successful Junior Buskers event with 23 performances. Fifteen families received annual passes to Beamish Museum, providing year-round access to a safe and enriching local attraction.

We also secured funding to support the local community through an open day, distributing food vouchers, care packages, and activity packs, alongside wellbeing treatments. Further activities included graffiti and DJ workshops, holiday programmes, sports coaching, and professional dance sessions to promote physical and mental wellbeing.

We extend our sincere appreciation to our dedicated staff team, whose professionalism underpins our high-quality services and long-term sustainability. Despite ongoing recruitment challenges across the sector, we continue to work with partner organisations to maintain workforce capacity and service quality.

We are deeply grateful to our new and existing funders for their continued confidence in our mission. Their support enables us to deliver safe, inclusive, and responsive services for children, young people, and families.

Finally, we thank the children, young people, and families who engage with The Activity Den. Their participation shapes our work and inspires our commitment to continuous improvement and lasting positive outcomes in the lives of children and young people.


P.Marshall (May 13, 2026 11:11:43 GMT+1)

Phillip Marshall
Chair of The Activity Den

The Activity Den

Independent Examiners Report to the Trustees of The Activity Den

Year ended 31 July 2025

I report to the trustees on my examination of the financial statements of The Activity Den ('the charity') for the year ended 31st July 2025.

Responsibilities and basis of report

As the charity's trustees you are responsible for the preparation of the accounts in accordance with the requirements of the Charities Act 2011 ("the Act")

I report in respect of my examination of the Charity's accounts carried out under section 145 of the 2011 Act and in carrying out my examination, I have followed all the applicable Directions given by the Charity Commission under section 145(5)(b) of the Act.

Independent examiner's statement

I have completed my examination. I confirm that no material matters have come to my attention in connection with the examination which gives me cause to believe that in, any material respect:

1. the accounting records were not kept in accordance with section 130 of the Charities Act; or
2. the accounts did not accord with the accounting records; or
3. the accounts did not comply with the applicable requirements concerning the form and content of accounts set out in the Charities (Accounts and Reports) Regulations 2008 other than any requirement that the accounts give a 'true & fair' view which is not a matter considered as part of an independent examination.

I have no concerns and have come across no other matters in connection with the examination to which attention should be drawn in this report in order to enable a proper understanding of the accounts to be reached.



Jane Freeman
FCCA
Independent Examiner
58 Durham Road
Birtley
Co Durham
DH3 2QJ

The Activity Den

Income and Expenditure Account

Year ended 31 July 2025

	2025			2024
	Unrestricted funds	Restricted funds	Total funds	Total funds
	£	£	£	£
INCOMING RESOURCES				
Grants and donations	7,000.00	88,445	95,445	100,492
Other trading activities				
Room Hire	2,982	-	2,982	3,331
Other income from other trading activities	4,663	-	4,663	7,505
Total Income	<u>14,645</u>	<u>88,445</u>	<u>103,090</u>	<u>111,328</u>
RESOURCES EXPENDED				
Expenditure:				
Purchases	225	1,409	1,634	9,755
Wages	5,451	45,124	50,575	55,838
Contractor costs	195	3,275	3,470	5,681
Establishment costs	461	662	1,122	4,324
Accountancy	240	-	240	240
Communications and IT (including IT stationery)	181	744	924	1,720
General Project Costs	-	12,378	12,378	-
Den Events	2,299	2,332	4,630	289
Travelling	340	834	1,174	812
Utilities	1,133	2,383	3,516	4,327
Printing, postage and stationery	374	471	845	937
Rates	850	1,532	2,382	-
Legal fees	-	-	-	4,151
Insurance	-	830	830	813
Sundry expenses	-	-	-	1,157
Membership fees	146	-	146	247
Compliance	312	661	973	3,574
Training costs	12	12	24	2,131
Depreciation	1	-	1	-
	<u>12,219</u>	<u>72,646</u>	<u>84,865</u>	<u>95,995</u>
Transfers between funds	17,191	(17,191)	-	-
Net income	<u>19,617</u>	<u>(1,392)</u>	<u>18,225</u>	<u>15,333</u>
Total funds brought forward	7,845	43,757	51,602	36,269
Total funds carried forward	<u><u>27,462</u></u>	<u><u>42,365</u></u>	<u><u>69,827</u></u>	<u><u>51,602</u></u>

The Activity Den

Statement of Financial Position

Year ended 31 July 2025

	2025 £	2024 £
Fixed Assets		
Tangible fixed assets	-	1
Current Assets		
Cash at bank and in hand	70,469	52,243
Total current assets	<u>70,469</u>	<u>52,243</u>
Current Liabilities		
Accruals	(642)	(642)
Net current assets	69,827	51,601
Net Assets	<u><u>69,827</u></u>	<u><u>51,602</u></u>
Capital Funds		
Restricted Funds	42,365	43,757
Unrestricted Funds	27,462	7,845
Total Funds	<u><u>69,827</u></u>	<u><u>51,602</u></u>

These financial statements were approved by the board and authorised for issued on
10/04/2026, and are signed on behalf of the board by:

P. Marshall
P. Marshall (May 13, 2026 11:11:43 GMT+1)

Phillip Marshall
Chair

The Activity Den 31.7.25 Accounts Final

Final Audit Report

2026-05-13

Created:	2026-05-07
By:	Kay Walker (kay@jfstorbitt.co.uk)
Status:	Signed
Transaction ID:	CBJCHBCAABAA6YQhpuISEG3RLTDUESjWNTej_V_PgoK

"The Activity Den 31.7.25 Accounts Final" History

-  Document created by Kay Walker (kay@jfstorbitt.co.uk)
2026-05-07 - 11:15:37 GMT
-  Document emailed to phillipmarshall@theactivityden.org.uk for signature
2026-05-07 - 11:16:07 GMT
-  Email viewed by phillipmarshall@theactivityden.org.uk
2026-05-13 - 10:11:15 GMT
-  Signer phillipmarshall@theactivityden.org.uk entered name at signing as P.Marshall
2026-05-13 - 10:11:41 GMT
-  Document e-signed by P.Marshall (phillipmarshall@theactivityden.org.uk)
Signature Date: 2026-05-13 - 10:11:43 GMT - Time Source: server - Signature appearance selected: TYPE
-  Document emailed to sign@jfstorbitt.co.uk for signature
2026-05-13 - 10:11:45 GMT
-  Email viewed by sign@jfstorbitt.co.uk
2026-05-13 - 10:31:34 GMT
-  Signer sign@jfstorbitt.co.uk entered name at signing as Jane Freeman
2026-05-13 - 10:31:50 GMT
-  Document e-signed by Jane Freeman (sign@jfstorbitt.co.uk)
Signature Date: 2026-05-13 - 10:31:52 GMT - Time Source: server - Signature appearance selected: IMAGE
-  Agreement completed.
2026-05-13 - 10:31:52 GMT

THE ACTIVITY DEN

England & Wales - Charity number 1122076

Accounts

The Activity Den

(Registered Charity Number: 1122076)

**Financial Statements
for the year ended 31st July 2024**

The Activity Den

Chairs Review of the Year

Year ended 31 July 2024

This year has been a busy year for The Activity Den full of highs and new experiences. Over the year we have had 1330 youth group attendances and over 770 people participate in our events. The Activity Den has been awarded the Durham Community Action Volunteering Kitemark Award in recognition of our commitment to supporting our Volunteers and the High Sheriff of Durham award in recognition of our work in the community.

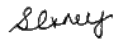
We started the year with our Young Volunteers planning and executing a fantastic 'summer extravaganza' event which was funded and supported by NE youth's Inspire fund. Our Young Volunteers Task Force continues to be a driving force within the Activity Den and the wider community with nine young people registered and actively participating in internal and external events, attending a sailing residential, building personal development portfolios and partaking in numerous training sessions such as Young Responder First Aid, Young leaders and an Introduction to youth Work. The young volunteers are amazing and we could not provide the offering we do without them.

The NE Youth Projects with Pride regional awards recognised our Young Volunteer Task Force as they were shortlisted for the Social Action Project of the year award alongside one of our Young Volunteers also being awarded Young Volunteer of the year. The same volunteer was also awarded the Betty Woodward award at Durham Association of Boys and Girls Club awards ceremony. These are huge achievements and a testament to our Young Volunteers hard work and dedication over the past year.

We continue to drive our organisation in line with what members want and this year we have also started another new offering with our Den Dance project offering professional dance tuition to children ages six plus. The Den Dance group have also taken part in two showcase performances for parents and loved ones this year. We held our first Community Junior Jam Buskers event allowing young people aged 10+ the opportunity to perform on stage with their family and the local community supporting them. We had 96 people attend with 22 performances by young people.

A big thank you to our staff team who work tirelessly to provide groups and activities for children and young people as well as fundraising, strategy work and managing our community building. Along with most youth organisations in the region recruiting youth work staff has proved very difficult however we continue to work alongside youth organisations, voluntary and community sector specialists to address this. This year we are proud to announce that we have become a Co-Anchor organisation for North Durham YouthPrint. YouthPrint Durham is a collective of youth organisations working hard to create a network of support, learning and opportunity for the young people of County Durham. YouthPrint Durham covers Durham City, East Durham, North Durham, Mid Durham, and The Dales. This new partnership runs in line with our commitment to continue our strategic work with youth work partners in the county and region. We also work closely with organisations such as Karbon Homes to help ensure holiday programmes and activities are accessible for children and young people in the community. It is really exciting to see The Activity Den working with so many great organisations in the sector.

We would like to extend a huge thank you to all of our new and existing funders who continue to support us and see the value in the work we do – it would not be possible without you. A big thank you to all of the children, young people and families who attend The Activity Den – this is your project and safe place and we will continue to adapt and expand our offering so we can maintain our aim of improving the lives of children and young people.

A handwritten signature in cursive script, appearing to read 'Sarah Grey'.

Sarah Grey
Chair

The Activity Den

Independent Examiners Report to the Trustees of The Activity Den

Year ended 31 July 2024

I report to the trustees on my examination of the financial statements of The Activity Den ('the charity') for the year ended 31st July 2024.

Responsibilities and basis of report

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

I report in respect of my examination of the Charity's accounts carried out under section 145 of the 2011 Act and in carrying out my examination, I have followed all the applicable Directions given by the Charity Commission under section 145(5)(b) of the Act.

Independent examiner's statement

I have completed my examination. I confirm that no material matters have come to my attention in connection with the examination which gives me cause to believe that in, any material respect:

1. the accounting records were not kept in accordance with section 130 of the Charities Act; or
2. the accounts did not accord with the accounting records; or
3. the accounts did not comply with the applicable requirements concerning the form and content of accounts set out in the Charities (Accounts and Reports) Regulations 2008 other than any requirement that the accounts give a 'true & fair' view which is not a matter considered as part of an independent examination.

I have no concerns and have come across no other matters in connection with the examination to which attention should be drawn in this report in order to enable a proper understanding of the accounts to be reached.



Jane Freeman
FCCA
Independent Examiner
58 Durham Road
Birtley
Co Durham
DH3 2QJ

The Activity Den

Income and Expenditure Account

Year ended 31 July 2024

	2024			2023
	Unrestricted funds £	Restricted funds £	Total funds £	Total funds £
INCOMING RESOURCES				
Grants and donations	0	100,492	100,492	57,848
Other trading activities				
Room Hire	2,881	450	3,331	1,213
Other income from other trading activities	6,305	1,200	7,505	4,406
Total Income	<u>9,186</u>	<u>102,142</u>	<u>111,328</u>	<u>63,467</u>
RESOURCES EXPENDED				
Expenditure:				
Purchases	-	9,755	9,755	2,724
Wages	7,122	48,716	55,838	49,358
Contractor costs	575	5,106	5,681	7,499
Establishment costs	1,507	2,817	4,324	2,183
Accountancy	240	-	240	240
Communications and IT (including IT stationery	-	1,720	1,720	753
Other event expenses	135	154	289	426
Travelling	-	812	812	111
Heat and light	146	4,181	4,327	2,860
Printing, postage and stationery	-	937	937	639
Legal fees	14	4,137	4,151	13
Insurance	-	813	813	808
Sundry expenses	343	814	1,157	246
Membership fees	-	247	247	251
Compliance	150	3,425	3,574	571
Training costs	-	2,131	2,131	103
	<u>10,231</u>	<u>85,764</u>	<u>95,995</u>	<u>68,785</u>
Net income	(1,045)	16,378	15,333	(5,318)
Total funds brought forward	8,890	27,379	36,269	41,587
Total funds carried forward	<u><u>7,845</u></u>	<u><u>43,757</u></u>	<u><u>51,602</u></u>	<u><u>36,269</u></u>

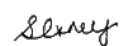
The Activity Den

Statement of Financial Position

Year ended 31 July 2024

	2024 £	2023 £
Fixed Assets		
Tangible fixed assets	1	1
Current Assets		
Cash at bank and in hand	52,243	36,508
Total current assets	<u>52,243</u>	<u>36,508</u>
Current Liabilities		
Accruals	(642)	(240)
Net current assets	51,601	36,268
Net Assets	<u><u>51,602</u></u>	<u><u>36,269</u></u>
Capital Funds		
Restricted Funds	43,757	27,379
Unrestricted Funds	7,845	8,890
Total Funds	<u><u>51,602</u></u>	<u><u>36,269</u></u>

These financial statements were approved by the board and authorised for issued on 06/05/2025, and are signed on behalf of the board by:



Sarah Jane Grey
Chair

The Activity Den 31.7.24 Accounts Final

Final Audit Report

2025-05-08

Created:	2025-05-08
By:	Kay Walker (kay@jfstorbitt.co.uk)
Status:	Signed
Transaction ID:	CBJCHBCAABAaKa1L67BIPR6FBrWwmWhWajDehfMtLg55

"The Activity Den 31.7.24 Accounts Final" History

-  Document created by Kay Walker (kay@jfstorbitt.co.uk)
2025-05-08 - 11:46:21 GMT
-  Document emailed to sarahgrey@theactivityden.org.uk for signature
2025-05-08 - 11:46:54 GMT
-  Email viewed by sarahgrey@theactivityden.org.uk
2025-05-08 - 12:46:44 GMT
-  Signer sarahgrey@theactivityden.org.uk entered name at signing as Sarah Jane Grey
2025-05-08 - 12:47:26 GMT
-  Document e-signed by Sarah Jane Grey (sarahgrey@theactivityden.org.uk)
Signature Date: 2025-05-08 - 12:47:28 GMT - Time Source: server
-  Document emailed to sign@jfstorbitt.co.uk for signature
2025-05-08 - 12:47:30 GMT
-  Email viewed by sign@jfstorbitt.co.uk
2025-05-08 - 13:48:30 GMT
-  Signer sign@jfstorbitt.co.uk entered name at signing as Jane Freeman
2025-05-08 - 13:49:11 GMT
-  Document e-signed by Jane Freeman (sign@jfstorbitt.co.uk)
Signature Date: 2025-05-08 - 13:49:13 GMT - Time Source: server
-  Agreement completed.
2025-05-08 - 13:49:13 GMT

THE ACTIVITY DEN

England & Wales - Charity number 1122076

Accounts

The Activity Den

Unaudited Financial Statements

31 July 2023

The Activity Den

Financial Statements

Year ended 31 July 2023

	Page
Trustees' annual report	1
Chairs review of the year	7
Independent examiner's report to the trustees	8
Statement of financial activities (including income and expenditure account)	9
Statement of financial position	10
Notes to the financial statements	11

The Activity Den

Trustees' Annual Report

Year ended 31 July 2023

The Trustees present their report and the unaudited financial statements of the charity for the year ended 31 July 2023.

Reference and administrative details

Registered charity name The Activity Den

Charity registration number 1122076

Company registration number 06317897

Principal office and registered office 27 Pea Road
Stanley
Co Durham
DH9 7RG

The Trustees

Sarah Grey	Chair
Stephen Grey	
Katherine Metcalfe	
Angus Allsop	
Keiran Frame	

Independent examiner JFS Torbitt
Chartered Certified Accountants
58 Durham Road
Birtley
Co Durham
DH3 2QJ

The Activity Den

Trustees' Annual Report *(continued)*

Year ended 31 July 2023

Structure, governance and management

The Activity Den has been operating as a registered charity and a company limited by guarantee from 2007 to February 2023, when The Activity Den converted to a CIO (Charitable Incorporated Organisation) and ceased to be a company limited by guarantee.

Anyone aged over 16 can become a member. All Den groups are encouraged to have a representative on the Den Board. There must be between 4 and 12 Trustees at any time.

New Board Members are given a pack of reading materials which will put the purpose, objectives and activities of The Activity Den into context. In addition, they are also given information produced by the Charity Commission to support their role. They are also offered an induction session with the Chair to enable them to take an active role on the Board and make effective decisions in the best interest of the charitable company. Keiran Frame joined the Board as a Trustee on 22 July 2023.

The Activity Den have continued to consult with members regularly during Den Groups to ensure that the activities provided are what our members would like. Democracy is key to The Den's success and our children and young people really enjoy being asked their opinions and seeing their requests put into action whenever possible.

These mechanisms for engaging our members and the community give people the chance to find out what is going on at The Den and be involved. It also adds to capacity, and it was made very clear that when The Activity Den was set up as a charitable company seven years ago that it would engage members at all levels - by being involved at group level to organising events. This model allows us to do this and believe that now the enormity of the essential refurbishment is finished, these groups will not only develop, they will flourish.

Work continues on the renewal of The Activity Den's lease with Durham County Council; a four-year financial budget was set with Monthly Managed Accounts used for monitoring.

The Den have made significant changes to provide more attractive employability opportunities; all posts were issued with permanent contracts; hourly rates for all staff were increased in April 2023 in line with the National Living Wage.

Policies, procedures and documentation for the Volunteer Kite Mark were refreshed and a review application submitted to Durham Community Action.

Team Changes

- The Den said goodbye to Lynsey Kerr (Youth Project Worker) in February 2023 and welcomed the new Youth Project Lead Beth Tannahill in May 2023.
- The Den have faced challenges with the recruitment of Den Assistants throughout the year; this was mainly due to the general recruitment challenges faced across youth work sector, based on minimal hour contracts and unfavourable working hours required to deliver youth work. The Den looked at recruiting additional 'bank staff' as a possible means to alleviate temporary staff shortages.

Staff Development

- Staff have upskilled and refreshed their knowledge on the following accredited courses: Basic First Aid and Use of an AED, Emergency First Aid in the workplace level 3, Manual Handling, Safeguarding level 1 to level 4, Food Safety level 2.
 - Non accredited training has included: Writing Successful Bids; Completing Funding Applications, Managing Risk using Risk Register; Statutory Sick Pay webinar, Context Mapping.
-

The Activity Den

Trustees' Annual Report *(continued)*

Year ended 31 July 2023

Objectives and activities

Our mission

To improve the lives of young people in the Tanfield Lea, Stanley and the surrounding areas, by delivering quality activities and maintaining a community building that is welcoming, safe and accessible to all.

Charitable Purpose

The objects of the governing document are to benefit the inhabitants and in particular but not limited to the children and young people of Stanley, Tanfield Lea and surrounding areas without distinction of sex, sexual orientation, race or of political, religious or other opinions by associating together the said residents, local authorities, voluntary and other organisations in a common effort to advance education and to provide facilities in the interests of social welfare for recreation leisure time occupation with the objective of improving the conditions of life for the inhabitants; and to establish or secure the establishment of community facilities and to maintain or manage or co-operate with any statutory authority in the maintenance and management of such facilities for activities promoted by the charity in furtherance of these objects.

Organisational Aims

1. To maintain a community building that is welcoming, safe and accessible to all
2. To raise awareness of the Activity Den
3. To increase the range of activities offered to the community
4. To enable Den groups to maintain quality services to the community
5. To improve networking between community groups, internally & locally

Service Delivery Aims

1. To enable young people to get involved in Den activities
2. To enable all members to have a voice in the Den decision making and Den activities
3. To increase the confidence of members to become actively involved in other community activities and events
4. To enable all members to make choices about their health and well being

Public Benefit Statement

The Trustees confirm that they have complied with the duty in the Charities Act to have due regard to the Charity Commission's general guidance on public benefit, 'Charities and Public Benefit'. The charitable activity work stated elsewhere in this report is clear evidence of both the following identifiable benefits provided and the relation of these benefits to the Activity Den's aims:

- To enable children and young people to develop personal and social skills and raise their aspirations.
- To offer a sign posting service to local people including parents and carers.
- To enable children and young people to have a voice towards decision making and our offering.
- Promote the social inclusion of children and young people and involvement in the Charity and local community.
- Engaging children and young people in new opportunities and challenging experiences to increase the confidence of young people.
- Encourage young people to lead healthy lifestyles, both physical and mentally.
- To provide a safe community space by maintaining and managing a community building.

Den Groups and Activities

The groups are; The Woodcraft Folk (www.woodcraft.org.uk), Sound Hub - our music project providing low cost music tuition to young people, and our three youth clubs - Den Shoots for children aged 6-8 years, Healthy Futures for young people aged 9-12 years and "Later" for young people aged 13+. Due to the very broad range of activities offered many of our members use at least two of the groups

The Activity Den

Trustees' Annual Report *(continued)*

Year ended 31 July 2023

weekly. The Young Volunteers Task Force support The Activity Den and assist in the running of our youth groups. Young Volunteers all aged 14+ assist our youth worker and the volunteers by overseeing the kitchen area, supporting activities and games and publicising Den activities and events.

The Activity Den attracts a number of volunteers who have a range of skills between them. We recognise that The Den relies heavily on volunteers and believe that gaining additional support from respectable infrastructure and local organisations adds to our capacity and encourages a learning culture within the organisation.

Fundraising and Finance

SAGE One accounting system continues to be an efficient improvement to recording financial transactions for the annual accounts. This has also made grant budgets easier to monitor and report on.

The Enrolpay Payroll System was upgraded in November to incorporate pension software. The Den continues to comply with The Pensions Regulator by offering a Den workplace pension with NEST to all new staff and adhering to auto enrolment regulations.

Successful grant applications over the year included:

- Durham County Council – AAP Fun & Food (Holiday Activities with Healthy Food) funded our holiday activities and sessions.
- £200 sponsorship money was donated from Debbie Whitehead at DH property investments for the Halloween party; £100 donation towards the Sound Hub Project; £150 donation from Ronnie Harrison.
- County Durham Community Foundation - Poverty Hurts - £2000 - Staffing costs, Food for Groups, Core costs.
- Ballinger Charitable Trust, Lottery Commission - £10,000 Den Download and Young Volunteers Task Force.
- County Durham Community Foundation - I Will, Social Action Programme - £6,500 for our Den-engineer Project, training the next generation of young volunteers.
- Durham Community Action, Building Support Fund - £350
- Wellesley Trust - £7000 towards core costs.
- Rothley Trust - £1,000 towards the maintenance costs at The Den.
- The Barbour Foundation - £3000 - Young Volunteers Task Force
- Karbon Homes - £2880 for our young Volunteer Taskforce.
- NE Youth Happy & Healthy - £400 for our Young Volunteers
- Stanley AAP Covid Recovery Grant - £11,040 for Sound Hub and Den Dance Project
- Hospital of God - £1000 for Core Costs
- County Durham Community Foundation, Stanley Community Fund - £2500 for our Sound Hub Project
- NE Youth Inspire 2022 Programme - £800
- Northumberland Village Homes Trust - £4,770 Young Volunteers Task Force.

In 2022-23 with incoming resources of £63,647 (prior year: £49,225), and expenditure of £68,785 (prior year: £66,842), the Den incurred an operating deficit of £5,318 (prior year: deficit of £17,617). We are confident of maintaining this improving trajectory due to funds running over two financial accounting periods and our dedicated focus on increasing our portfolio of income generation methods.

The Activity Den

Trustees' Annual Report *(continued)*

Year ended 31 July 2023

Building Hire:

- Party bookings remain a valuable means of generated income for The Den, whilst providing a value for money service for the community. Our own Bouncy Castle is in the process of being manufactured and will be on site in the new financial year; this will add to the party hire experience and generate further income.
- Keep Moving CIC exercise class restarted their weekly hall hire in May 2023.

Building Maintenance:

- The Music Room is in the process of having a raised platform area built to provide a cosy seating area for young people.

Strategic report

The following sections for achievements and performance and financial review form the strategic report of the charity.

Achievements and performance

Summary of the main achievements of the charity over the past year

- November 2nd, NE Youth hosted their Projects with Pride Awards night celebrating young people and youth workers. Sound Hub had 2 performance slots at the awards, which they really enjoyed. Kaylem Rose was nominated and shortlisted for Young Volunteer of the year and the Young Volunteer Task Force were nominated and shortlisted for Social Action of the year award. All of our Young volunteers and Sound Hub members had a fantastic night.
- December was a busy month with The Sound Hub Christmas Gig taking place as a project fundraiser; members of the project showcased their talent on stage; young people had a trip to Holmeside Park and attended two Christmas pantomimes (one being a free event provided by the South Causey Inn).
- Our conversion to a Charitable Incorporated Organisation (CIO) was completed in February 2023.
- In house holiday activities throughout the year were funded by Stanley AAP's Fun and Food funding, activities included sports, water games and music and instrument sessions. All activities were well received providing hours of entertainment, building social skills, confidence and included a healthy meal.
- Easter activities were in collaboration with Karbon Homes; Den young people attended Circus Skills Workshops, learning how to spin plates and juggle; Creative Kitchen and Big Science sessions. These sessions are always popular and well attended.
- In May, we started our new Den Download Project on a Tuesday evening; an issue-based project that has so far covered CV Building, Protesting, Fire Safety and Money Management, amongst others.
- We kicked off Summer 2023 with an amazing camping trip to Dilston Scout Camp in Hexham! Stanley Woodcraft Folk and The Activity Den came together to plan a truly memorable experience. Our leaders, Trustees, Staff, Young Volunteer Task Force and members, all had a fun filled week of team building, exploring nature and site seeing as well as developing various skills! Our young volunteers were given a fantastic opportunity which allowed them to grow in self-confidence and made for a brilliant start to the summer holidays.

The Activity Den

Trustees' Annual Report *(continued)*

Year ended 31 July 2023

Reserves Policy

The Activity Den has considered its reserves requirements for the forthcoming year and has confirmed that £13,000 is the appropriate level of reserves that should be held to cover unexpected disruption to planned income sources. The current reserves level of £8,889 has fallen below the target due to a significant call on unrestricted funds. Careful cash flow management is in place and building up reserves is a high priority.

Plans for future periods

- To continue to develop and maintain a provision for our Healthy Futures, Den Shoots and Later projects with our in-house groups; also, to continue developing the Sound Hub Project and our Young Volunteer Task Force.
- To continue to develop new groups that tackle Food Poverty
- To expand The Den's Event Group as a consultation platform for the needs of young people and the community.
- To further increase The Den's exposure as a venue for birthday parties and room hire, incorporating feedback and reviews within promotional materials & avenues; thus, increasing generated income.
- To finalise the building lease with Durham County Council
- To finalise the Durham Community Action Volunteering Kitemark
- To align strategic priorities in preparation for the Leading the Way programme and grant; Marketing support, Trustee recruitment including Treasurer, Finance Officer, Training and Development
- To succession plan to ensure we have what we need for the Dens financial management.
- To put in place a strategic promotional plan for Youth groups in September with a view to increase participation.
- To focus on activities and requests that will bring in unrestricted income.

The Trustees' annual report and the strategic report were approved on 29/05/2024 and signed on behalf of the Board of Trustees by:



Sarah Jane Grey
Chair



Stephen Grey
Trustee

The Activity Den

Chairs Review of the Year

Year ended 31 July 2023

It has been another busy year for The Activity Den. This year we have continued to develop by introducing our new group Den Download which puts young people aged 10+ in the driving seat, deciding which issues they want to focus on each week.

Our Young Volunteers Task Force continues to go from strength to strength with eight young people registered. The young volunteers are present at every group and are running their own community events and volunteering at Den events with youth work support. They are amazing and we could not do it without them.

The NE Youth Projects with Pride regional awards recognised our Young Volunteer Task Force as they were shortlisted for the Social Action Project of the year award alongside one of our Young Volunteers also individually being shortlisted for Young Volunteer of the year. Although they did not win this is still a huge achievement and testament to their hard work and dedication to be recognised and shortlisted in a regional awards event with other 400 attendees and over 150 nominations. Our Sound Hub music project also performed live at the awards.

A big thank you to our staff team who work tirelessly to provide groups and activities for children and young people as well as fundraising, strategy work and managing the community building. Along with most youth organisations in the region recruiting youth work staff has proved very difficult however we are working alongside youth, voluntary and community sector specialists to address this and we nearly have a full cohort of Den staff.

The charity continues to grow and we have a number of high priority tasks to complete in the next year. These include finalising our new lease with our landlords, Durham County Council. We also need to continue to maintain our 1891 community building.

We will continue our strategy work with youth work partners in the county and region, it is exciting to see The Activity Den working with so many great organisations in the sector.

Thank you to all of our new and existing funders who continue to see the value in the work we do – it would not be possible without you. A big thank you to the children and young people and families who attend The Activity Den – this project is for you and we will continue to develop and grow so we can maintain our aim of improving the lives of children and young people.



Sarah Grey
Chair

The Activity Den

Independent Examiner's Report to the Trustees of The Activity Den

Year ended 31 July 2023

I report to the Trustees on my examination of the financial statements of The Activity Den ('the charity') for the year ended 31 July 2023.

Responsibilities and basis of report

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

Having satisfied myself that the accounts of the company are not required to be audited under section 144 of the Charities Act 2011 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

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 130 of the Charities Act; or
2. the financial statements do not accord with those records; or
3. 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 Freeman
FCCA
Independent Examiner
58 Durham Road
Birtley
Co Durham
DH3 2QJ

The Activity Den

Statement of Financial Activities (including income and expenditure account)

Year ended 31 July 2023

		Unrestricted funds £	2023 Restricted funds £	Total funds £	2022 Total funds £
	Note				
Income and endowments					
Grants and donations	4	358	57,490	57,848	27,042
Other trading activities	5	5,038	581	5,619	22,183
Total income		<u>5,396</u>	<u>58,071</u>	<u>63,467</u>	<u>49,225</u>
Expenditure					
Expenditure on raising funds:					
Expenditure	6	19,749	49,036	68,785	66,842
Total expenditure		<u>19,749</u>	<u>49,036</u>	<u>68,785</u>	<u>66,842</u>
Net expenditure and net movement in funds		<u>(14,353)</u>	<u>9,035</u>	<u>(5,318)</u>	<u>(17,617)</u>
Reconciliation of funds					
Total funds brought forward		23,243	18,344	41,587	59,204
Total funds carried forward		<u>8,890</u>	<u>27,379</u>	<u>36,269</u>	<u>41,587</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 11 to 21 form part of these financial statements.

The Activity Den

Statement of Financial Position

31 July 2023

	Note	2023 £	2022 £
Fixed assets			
Tangible fixed assets	10	1	1
Current assets			
Cash at bank and in hand		36,508	42,089
Creditors: amounts falling due within one year	11	(240)	(503)
Net current assets		<u>36,268</u>	<u>41,586</u>
Total assets less current liabilities		<u>36,269</u>	<u>41,587</u>
Net assets		<u>36,269</u>	<u>41,587</u>
Funds of the charity			
Restricted funds		27,379	18,344
Unrestricted funds		<u>8,890</u>	<u>23,243</u>
Total charity funds	14	<u>36,269</u>	<u>41,587</u>

These financial statements were approved by the board of Trustees and authorised for issue on...29/05/2024....., and are signed on behalf of the board by:



Sarah Jane Grey
Chair

The notes on pages 11 to 21 form part of these financial statements.

The Activity Den

Notes to the Financial Statements

Year ended 31 July 2023

1. General information

The charity is a public benefit entity and a registered charity in England and Wales. The address of the registered office is 27 Pea Road, Stanley, Co Durham, DH9 7RG.

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)).

3. Accounting policies

Basis of preparation

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

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

Going concern

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

Disclosure exemptions

The entity satisfies the criteria of being a qualifying entity as defined in FRS 102. As such, advantage has been taken of the following disclosure exemptions available under paragraph 1.12 of FRS 102:

- (a) No cash flow statement has been presented for the company.
- (b) Disclosures in respect of financial instruments have not been presented.

Fund accounting

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

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

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

The Activity Den

Notes to the Financial Statements *(continued)*

Year ended 31 July 2023

3. Accounting policies *(continued)*

Incoming resources

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

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

Resources expended

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

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

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

Tangible assets

Tangible assets are initially recorded at cost, and subsequently stated at cost less any accumulated depreciation and impairment losses. Any tangible assets carried at revalued amounts are recorded at the fair value at the date of revaluation less any subsequent accumulated depreciation and subsequent accumulated impairment losses.

Year ended 31 July 2023

Tangible assets (continued)

Depreciation

Fixtures & fittings - 20% straight line

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.

Government grants

Where the grant does not impose specified future performance-related conditions on the recipient, it is recognised in income when the grant proceeds are received or receivable. Where the grant does impose specified future performance-related conditions on the recipient, it is recognised in income only when the performance-related conditions have been met. Where grants received are prior to satisfying the revenue recognition criteria, they are recognised as a liability.

The Activity Den

Notes to the Financial Statements *(continued)*

Year ended 31 July 2023

3. Accounting policies *(continued)*

Financial instruments

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

Basic financial instruments are initially recognised at the amount receivable or payable including any related transaction costs, unless the arrangement constitutes a financing transaction, where it is recognised at the present value of the future payments discounted at a market rate of interest for a similar debt instrument.

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

Debt instruments are subsequently measured at amortised cost.

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.

4. Grants and donations

	Unrestricted Funds £	Restricted Funds £	Total Funds 2023 £
Donations			
Donations	358	100	458

The Activity Den

Notes to the Financial Statements *(continued)*

Year ended 31 July 2023

4. Grants and donations *(continued)*

	Unrestricted Funds £	Restricted Funds £	Total Funds 2023 £
Grants			
County Durham Community Foundation, Poverty Hurts	–	2,000	2,000
Northumberland Village Homes Trust	–	4,470	4,470
NE Youth Happy and Healthy	–	613	613
NE Youth Inspire 2022 Programme	–	370	370
Wellesley Trust	–	7,000	7,000
Ballinger Charitable Trust, Lottery Commission	–	10,000	10,000
Barbour Foundation	–	3,000	3,000
Rothley Trust	–	1,000	1,000
Hospital of God	–	1,000	1,000
Karbon Homes	–	2,880	2,880
Stanley AAP Fun and Food	–	3,167	3,167
Durham Community Action - Community Building Support	–	350	350
County Durham Community Foundation, I Will, Social Action Programme	–	6,500	6,500
Stanley AAP Covid Recovery Grant	–	11,040	11,040
Ronnie Scott's Charitable Foundation	–	1,500	1,500
County Durham Community Foundation, Stanley Community Fund	–	2,500	2,500
	<u>358</u>	<u>57,490</u>	<u>57,848</u>
	Unrestricted Funds £	Restricted Funds £	Total Funds 2022 £
Donations			
Donations	19	–	19
Grants			
County Durham Community Foundation Volunteer Support Fund	–	4,985	4,985
Rothley Trust	–	900	900
Hadrian Trust	–	500	500
Alchemy Foundation	–	500	500
The Scholefield Trust	–	750	750
Stanley AAP Fun and Food	–	663	663
Durham Community Action - Community Building Support	–	480	480
DCMS Youth Investment Fund	–	9,820	9,820
Hospital of God	–	2,500	2,500
Small Business Rates Relief Grant	2,667	–	2,667
Job Retention Scheme Grant	258	–	258
Government Covid Support Grant	3,000	–	3,000
	<u>5,944</u>	<u>21,098</u>	<u>27,042</u>

The Activity Den

Notes to the Financial Statements *(continued)*

Year ended 31 July 2023

5. Other trading activities

	Unrestricted Funds £	Restricted Funds £	Total Funds 2023 £
Room hire	1,213	–	1,213
Other income from other trading activities	3,825	581	4,406
	<u>5,038</u>	<u>581</u>	<u>5,619</u>

	Unrestricted Funds £	Restricted Funds £	Total Funds 2022 £
Room hire	1,313	–	1,313
Employment costs	15,499	–	15,499
Other income from other trading activities	3,644	1,727	20,870
	<u>20,456</u>	<u>1,727</u>	<u>22,183</u>

6. Expenditure

	Unrestricted Funds £	Restricted Funds £	Total Funds 2023 £
Purchases	570	2,154	2,724
Wages	14,182	35,176	49,358
Contractor costs	2,585	4,914	7,499
Establishment costs	762	1,421	2,183
Accountancy	–	240	240
Communications and IT (including IT stationery)	486	267	753
Other event expenses	289	137	426
Travelling	6	105	111
Heat and light	340	2,520	2,860
Printing, postage and stationery	22	617	639
Legal fees	13	–	13
Insurance	–	808	808
Sundry expenses	225	21	246
Membership fees	163	88	251
Compliance	3	568	571
Training costs	103	–	103
	<u>19,749</u>	<u>49,036</u>	<u>68,785</u>

The Activity Den

Notes to the Financial Statements *(continued)*

Year ended 31 July 2023

6. Expenditure *(continued)*

	Unrestricted Funds £	Restricted Funds £	Total Funds 2022 £
Purchases	2,717	2,199	4,916
Wages	21,554	16,503	38,057
Contractor costs	334	13,198	13,532
Establishment costs	729	949	1,678
Accountancy	240	–	240
Communications and IT (including IT stationery)	791	1,332	2,123
Other event expenses	93	259	352
Travelling	517	35	552
Heat and light	2,253	–	2,253
Printing, postage and stationery	54	–	54
Legal fees	13	–	13
Insurance	666	–	666
Sundry expenses	182	–	182
Membership fees	704	–	704
Compliance	1,055	21	1,076
Training costs	444	–	444
	<u>32,346</u>	<u>34,496</u>	<u>66,842</u>

7. Independent examination fees

	2023 £	2022 £
Fees payable to the independent examiner for: Independent examination of the financial statements	<u>240</u>	<u>240</u>

8. Staff costs

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

	2023 £	2022 £
Wages and salaries	47,934	37,332
Social security costs	1,115	554
Employer contributions to pension plans	308	171
	<u>49,357</u>	<u>38,057</u>

The average head count of employees during the year was 6 (2022: 6). The average number of full-time equivalent employees during the year is 3:

	2023 No.	2022 No.
Administration	1	1
Den Assistants	3	3
Cleaning	0	0
Project Worker	1	1
Development Coordinator	1	1
	<u>6</u>	<u>6</u>

The Activity Den

Notes to the Financial Statements *(continued)*

Year ended 31 July 2023

8. Staff costs *(continued)*

No employee received employee benefits of more than £60,000 during the year (2022: Nil).

9. Trustee remuneration and expenses

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

10. Tangible fixed assets

	Fixtures and fittings £	Total £
Cost		
At 1 August 2022 and 31 July 2023	<u>6,344</u>	<u>6,344</u>
Depreciation		
At 1 August 2022 and 31 July 2023	<u>6,343</u>	<u>6,343</u>
Carrying amount		
At 31 July 2023	<u>1</u>	<u>1</u>
At 31 July 2022	<u>1</u>	<u>1</u>

11. Creditors: amounts falling due within one year

	2023 £	2022 £
Accruals and deferred income	240	240
Social security and other taxes	—	263
	<u>240</u>	<u>503</u>

12. 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 £308 (2022: £171).

13. Government grants

The amounts recognised in the financial statements for government grants are as follows:

	2023 £	2022 £
Recognised in income from donations and legacies:		
Government grants income	<u>—</u>	<u>5,925</u>

The Activity Den

Notes to the Financial Statements *(continued)*

Year ended 31 July 2023

14. Analysis of charitable funds

Unrestricted funds

	At 1 August 2022	Income	Expenditure	At 31 July 2023
	£	£	£	£
General funds	23,243	5,396	(19,749)	8,890

	At 1 August 2021	Income	Expenditure	At 31 July 2022
	£	£	£	£
General funds	29,189	26,400	(32,346)	23,243

Restricted funds

	At 1 August 2022	Income	Expenditure	At 31 July 2023
	£	£	£	£
Sound Hub	651	651	(1,302)	–
Hospital of God	1,932	1,000	(2,932)	–
Awards for All	3,358	–	(3,118)	240
Stanley AAP Neighbourhood Budget	810	–	(810)	–
Sir James Knott Trust	8,005	–	(8,005)	–
Foundation Volunteer Support Fund	2,975	–	(2,667)	308
The Scholefield Trust	538	–	(121)	417
Durham Community Action - Community Building Support	75	350	(353)	72
County Durham Community Foundation, Poverty Hurts	–	2,000	(1,697)	303
Northumberland Village Homes Trust	–	4,470	(3,928)	542
NE Youth Happy and Healthy	–	400	(356)	44
Wellesley Trust	–	7,000	(2,296)	4,704
NE Youth Inspire 2022 Programme	–	613	(272)	341
Ballinger Charitable Trust, Lottery Commission	–	10,000	(7,708)	2,292
Barbour Foundation	–	3,000	(3,000)	–
Rothley Trust	–	1,000	(697)	303
Karbon Homes	–	2,880	(2,264)	616
Stanley AAP Fun and Food	–	3,167	(2,579)	588
County Durham Community Foundation, I Will, Social Action Programme	–	6,500	(2,867)	3,633
Ronnie Scott's Charitable Foundation	–	1,500	(1,500)	–
County Durham Community Foundation, Stanley Community Fund	–	2,500	–	2,500
Stanley AAP Covid Recovery Grant	–	11,040	(564)	10,476
	18,344	58,071	(49,036)	27,379

The Activity Den

Notes to the Financial Statements *(continued)*

Year ended 31 July 2023

14. Analysis of charitable funds *(continued)*

Restricted funds

	At 1 August 2021 £	Income £	Expenditure £	At 31 July 2022 £
Sound Hub	585	1,727	(1,661)	651
Hospital of God	1,334	2,500	(1,902)	1,932
Stanley Area Youth Consortium	1,424	–	(1,424)	–
County Durham Community Foundation	3,500	–	(3,500)	–
Awards for All	9,810	–	(6,452)	3,358
Ronnie Scott's Charitable Foundation	350	–	(350)	–
Hadrian Trust	865	500	(1,365)	–
Stanley AAP Neighbourhood Budget	2,700	–	(1,890)	810
Barbour Foundation	1,442	–	(1,442)	–
Sir James Knott Trust	8,005	–	–	8,005
County Durham Community Foundation Volunteer Support Fund	–	4,985	(2,010)	2,975
Rothley Trust	–	900	(900)	–
Alchemy Foundation	–	500	(500)	–
The Scholefield Trust	–	750	(212)	538
Stanley AAP Fun and Food	–	663	(663)	–
Durham Community Action – Community Building Support	–	480	(405)	75
DCMS Youth Investment Fund	–	9,820	(9,820)	–
	<u>30,015</u>	<u>22,825</u>	<u>(34,496)</u>	<u>18,344</u>

Name of Restricted Fund

Nature & Purpose of the Restricted Fund

Awards for All	Development Coordinator Wages
Stanley AAP Neighbourhood Budget	Development Coordinator Wages
Sir James Knott Trust	Development Coordinator Wages
County Durham Community Foundation	Kitemark and Staffing Costs
Volunteer Support Fund	
County Durham Community Foundation	Staffing Costs, Food for Groups, Core Costs
Poverty Hurts	
Northumberland Village Homes Trust	Young Volunteers Task Force
Wellesley Trust	Core Costs
NE Youth Inspire 2022 Programme	Social Action Project for Young Volunteers
Ballinger Charitable Trust, Lottery Commission	Den Download and Young Volunteers Task Force
Barbour Foundation	Young Volunteers Task Force
Karbon Homes	Staffing Costs, Core Costs, Publicity for Young Volunteers Task Group
County Durham Community Foundation, I Will, Social Action Programme	Project Worker Wages/Den-engineers and Young Volunteers Task Group
Ronnie Scott's Charitable Foundation	Tutor Costs for Sound Hub Project
County Durham Community Foundation, Stanley Community Fund	Tutor Costs for Sound Hub Project
Stanley AAP Covid Recovery Grant	Tutor Costs for Sound Hub Project and Den Dance

The Activity Den

Notes to the Financial Statements *(continued)*

Year ended 31 July 2023

15. Analysis of net assets between funds

	Unrestricted Funds £	Restricted Funds £	Total Funds 2023 £
Tangible fixed assets	1	–	1
Current assets	9,129	27,379	36,508
Creditors less than 1 year	(240)	–	(240)
Net assets	8,890	27,379	36,269

	Unrestricted Funds £	Restricted Funds £	Total Funds 2022 £
Tangible fixed assets	1	–	1
Current assets	23,745	18,344	42,089
Creditors less than 1 year	(503)	–	(503)
Net assets	23,243	18,344	41,587

JFS Torbitt
58 Durham Road
Birtley
Co Durham
DH3 2QJ

Dear JFS Torbitt,

The following representations are made on the basis of enquiries of management and staff with relevant knowledge and experience such as we consider necessary in connection with your independent examination of the charity's financial statements for the year ended 31st July 2023. These enquiries have included inspection of supporting documentation where appropriate and are sufficient to satisfy ourselves that we can make each of the following representations. All representations are made to the best of our knowledge and belief.

General

- 1 We acknowledge that the work performed by you is substantially less in scope than an audit performed in accordance with International Standards on Auditing (UK) and that you do not express an audit opinion.
- 2 We confirm that the charity was entitled to exemption under section 144 of the Charities Act 2011 the requirement to have its financial statements for the financial year ended 31st July 2023 audited.
- 3 We have fulfilled our responsibilities as trustees as set out in the terms of your engagement letter, under the Charities Act 2011 for preparing financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice), for being satisfied that they give a true and fair view and for making accurate representations to you.
- 4 All the transactions undertaken by the charity have been properly reflected and recorded in the accounting records.
- 5 All the accounting records have been made available to you for the purpose of your independent examination. We have provided you with unrestricted access to all appropriate persons within the charity, and with all other records and related information requested, including minutes of all management and trustee meetings and correspondence with The Charity Commission.
- 6 The financial statements are free of material misstatements, including omissions.

Assets and liabilities

- 7 The charity has satisfactory title to all assets and there are no liens or encumbrances on the charity's assets, except for those that are disclosed in the notes to the financial statements.
- 8 All actual liabilities, contingent liabilities and guarantees given to third parties have been recorded or disclosed as appropriate.
- 9 We have no plans or intentions that may materially alter the carrying value and where relevant the fair value measurements or classification of assets and liabilities reflected in the financial statements.

Accounting estimates

- 10 The methods, data and significant assumptions used by us in making accounting estimates, and their related disclosures, are appropriate to achieve recognition, measurement and disclosure that is reasonable in the context of the applicable financial reporting framework.

Loans and arrangements

- 11 The charity has not granted any advances or credits to, or made guarantees on behalf of, trustees.

Legal claims

- 12 We have disclosed to you all claims in connection with litigation that have been, or are expected to be, received and such matters, as appropriate, have been properly accounted for and disclosed in the financial statements.

Laws and regulations

- 13 We have disclosed to you all known instances of non-compliance or suspected non-compliance with laws and regulations whose effects should be considered when preparing the financial statements.

Related parties

- 14 We are not aware of any related party matters which require disclosure in order to comply with legislative and accounting standards requirements.

Subsequent events

- 15 All events subsequent to the date of the financial statements which require adjustment or disclosure have been properly accounted for and disclosed.

Going concern

- 16 We believe that the charity's financial statements should be prepared on a going concern basis on the grounds that current and future sources of funding or support will be more than adequate for the charity's needs. We have considered a period of twelve months from the date of approval of the financial statements. We believe that no further disclosures relating to the charity's ability to continue as a going concern need to be made in the financial statements.

Grants and donations

- 17 All grants, donations and other income, the receipt of which is subject to specific terms or conditions, have been notified to you. There have been no breaches of terms or conditions in the application of such income.

18 Restricted grants and donations received in during the year are as follows:

- Sound Hub
- Hospital of God
- Durham Community Action – Community Building Support
- County Durham Community Foundation, Poverty Hurts
- Northumberland Village Homes Trust
- NE Youth Happy and Healthy
- Wellesley Trust
- NE Youth Inspire 2022 Programme
- Ballinger Charitable Trust, Lottery Commission
- Barbour Foundation
- Rothley Trust
- Karbon Homes
- Stanley AAP Fun and Food
- County Durham Community Foundation, I Will, Social Action Programme
- Ronnie Scott's Charitable Foundation
- County Durham Community Foundation, Stanley Community Fund
- Stanley AAP Covid Recovery Grant

Yours faithfully



.....
Signed on behalf of the board of trustees

Sarah Jane Grey

Date: 29 May 2024

THE ACTIVITY DEN

England & Wales - Charity number 1122076

Accounts

The Activity Den
Company Limited by Guarantee
Unaudited Financial Statements
31 July 2022

The Activity Den

Company Limited by Guarantee

Financial Statements

Year ended 31 July 2022

	Page
Trustees' annual report (incorporating the director's report)	1
Independent examiner's report to the trustees	6
Statement of financial activities (including income and expenditure account)	7
Statement of financial position	8
Notes to the financial statements	9

The Activity Den

Company Limited by Guarantee

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

Year ended 31 July 2022

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 July 2022.

Reference and administrative details

Registered charity name The Activity Den

Charity registration number 1122076

Company registration number 06317897

Principal office and registered office 27 Pea Road
Stanley
Co Durham
DH9 7RG

The trustees

Stephen Grey
Sarah Jane Grey
Katherine Metcalfe
Angus Allsop

Secretary
Chair

Company secretary Stephen Grey

Independent examiner JFS Torbitt
Chartered Certified Accountants
58 Durham Road
Birtley
Co Durham
DH3 2QJ

The Activity Den

Company Limited by Guarantee

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

Year ended 31 July 2022

Structure, governance and management

The Activity Den has been operating as a registered charity and a company limited by guarantee since 2007.

Anyone aged over 16 can become a member. All Den groups are encouraged to have a representative on the Den Board. There must be between 4 and 12 directors at any time. Board members can be nominated between 7 and 28 days prior to the Annual General Meeting when Den members must vote to see if they are accepted.

Officers are elected by the Directors at the first meeting following the AGM. The Charitable Company appoints a Chair, Secretary and Finance Director.

There is also the flexibility for the Board to appoint directors throughout the year to ensure that the capacity and skills on the Board match the managerial and service delivery needs of The Den.

New Board Members are given a pack of reading materials which will put the purpose, objectives and activities of The Activity Den into context. In addition, they are also given information produced by the Charity Commission to support their role. They are also offered an induction session with the Chair to enable them to take an active role on the Board and make effective decisions in the best interest of the charitable company.

We have continued to consult with our members regularly during Den Groups to ensure that the activities we provide are what our members would like. Democracy is key to The Den's success and our children and young people really enjoy being asked their opinions and seeing their requests put into action whenever possible.

These mechanisms for engaging our members and the community give people the chance to find out what is going on at The Den and be involved. It also adds to our capacity - we were very clear that when we set up as a charitable company seven years ago that we would engage members at all levels - by being involved at group level to organising events. Our model allows us to do this and we believe that now we have finished the enormity of the essential refurbishment these groups will not only develop, they will flourish.

The Activity Den's use of the Furlough Job Retention Scheme ended in August 2021. This scheme helped to retain staffing at The Den throughout the covid pandemic.

Work started on the renewal of The Activity Den's lease with Durham County Council. The Activity Den currently holds an absolute lease for its community building officially known as 'Tanfield Lea Primary School Community Annexe Building'. The lease was granted in 2009 and ends in 2024. As it is an absolute lease held with Durham County Council, The Activity Den is responsible for insurance, taxes, maintenance and minor repairs, as well as larger structural repairs.

Team changes

- Development Coordinator, Sheela Bell, joined the team in September 2021 until April 2022; the post was re-advertised and we recruited Kat Rudd in June 2022.

The Activity Den

Company Limited by Guarantee

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

Year ended 31 July 2022

- The Government Kickstart Scheme was an invaluable asset to our employment capabilities throughout the year, providing employment opportunities at The Den for young people. Beth Simmonite's 6 month placement ended in December 2021 but she was kept on by The Den using small funding pots and her Kickstart resource budget to secure a 1 year post as a Den Assistant. Laura Eland started as a Kickstarter in December 2021 and completed her 6 month placement in May; she was then offered a 6 month contract as a Den assistant.
- Lynsey Kerr was recruited as The Den's Project Worker in June 2022; Lynsey's role is to develop and co-ordinate the youth clubs.

Objectives and activities

Our mission

To improve the lives of young people in the Tanfield Lea, Stanley and the surrounding areas, by delivering quality activities and maintaining a community building that is welcoming, safe and accessible to all.

Charitable Purpose

The objects of the company, as set out in the Memorandum and Articles of Association are to benefit the inhabitants and in particular but not limited to the children and young people of Stanley, Tanfield Lea and surrounding areas without distinction of sex, sexual orientation, race or of political, religious or other opinions by associating together the said residents, local authorities, voluntary and other organisations in a common effort to advance education and to provide facilities in the interests of social welfare for recreation leisure time occupation with the objective of improving the conditions of life for the inhabitants; and to establish or secure the establishment of community facilities and to maintain or manage or co-operate with any statutory authority in the maintenance and management of such facilities for activities promoted by the charity in furtherance of these objects.

Organisational Aims

1. To maintain a community building that is welcoming, safe and accessible to all
2. To raise awareness of the Activity Den
3. To increase the range of activities offered to the community
4. To enable Den groups to maintain quality services to the community
5. To improve networking between community groups, internally and locally

Service Delivery Aims

1. To enable young people to get involved in Den activities
2. To enable all members to have a voice in the Den decision making and Den activities
3. To increase the confidence of members to become actively involved in other community activities and events
4. To enable all members to make choices about their health and well being

Den Groups and Activities

The groups are; The Woodcraft Folk (www.woodcraft.org.uk), Sound Hub - our music project providing low cost music tuition to young people, and our three youth clubs - Den Shoots for children aged 6-8 years, Healthy Futures for young people aged 9-12 years and "Later" for young people aged 13+. Due to the very broad range of activities offered many of our members use at least two of the groups weekly. The Young Volunteers Task Force support The Activity Den and assist in the running of our youth groups. Young Volunteers all aged 13+ assist our youth worker and the volunteers by overseeing the kitchen area, supporting activities and games and publicising Den activities and events.

The Activity Den attracts a number of volunteers who have a range of skills between them. We

The Activity Den

Company Limited by Guarantee

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

Year ended 31 July 2022

recognise that The Den relies heavily on volunteers and believe that gaining additional support from respectable infrastructure and local organisations adds to our capacity and encourages a learning culture within the organisation.

Fundraising and Finance

The Den introduced the SAGE One accounting system in November 2021; this has proved to be an efficient improvement to recording financial transactions for the annual accounts. This has also made grant budgets easier to monitor and report on.

The Enrolpay Payroll System was upgraded in November to incorporate pension software. The Den's workplace pension was set up for auto-enrolment purposes using NEST as the provider.

Strategic report

The following sections for achievements and performance and financial review form the strategic report of the charity.

Achievements and performance

- Trips and projects throughout the year have included: an off site visit by Healthy Futures to Stanley Fairground, baking Easter treats, a Cyber Safety workshop and a wildlife session on hedgehog awareness.
- A Halloween Neon Rave for teenage members, on Friday 29th October, made up part of The Den's half term events, alongside a Family Halloween on Sunday 31st.
- Sound Hub Christmas Gig took place on Saturday 4th December 2021; members of the project showcased their talent on stage, supported by professional band Liberty Belle. The gig was very well attended as usual and over £900 was raised for the Sound Hub project.
- 'Later' reopened its doors in February, re-establishing a session solely for our senior young people to attend.
- February half term activities were funded by the Durham County Council's Fun in Food, incorporating kitchen activities that were fun and promoting a healthy lifestyle. Young people enjoyed Blind Smell Tests and Taste the Rainbow, which involved creating a rainbow display using healthy food. All clubs celebrated Chinese New Year which gave young people the opportunity to sample a traditional menu
- Easter activities were in collaboration with Karbon Homes; Den young people attended Circus Skills Workshops, learning how to spin plates and juggle; and Creative Kitchen sessions were attended by young members of the community, learning how to create and present healthy snacks.
- The Den's website had a facelift and went live in March 2022. A new hosting platform allowed staff access to update information regularly, deal with party booking enquiries more efficiently and advertise positions within the organisation.
- New Computer monitors, keyboards and microphones were purchased in a bid to update some of The Den's equipment.
- Stanley Woodcraft Folk took part in the international Common Ground Camp on 29th July to 8th August; this was held in the grounds of Kelmarsh Hall in Northampton.

The Activity Den

Company Limited by Guarantee

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

Year ended 31 July 2022

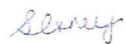
Reserve Policy

The Activity Den has considered its reserves requirements for the forthcoming year, and has confirmed that £13,000 is the appropriate level of reserves that should be held to cover unexpected disruption to planned income sources.

Plans for future periods

- To continue to develop and maintain a provision for our Healthy Futures, Den Shoots and Later projects with our in-house groups; also to continue developing the Sound Hub Project and our Young Volunteer Task Force.
- To increase our offering by providing more groups, activities and events which tackle current issues and meet the community's needs, such as: cost-effective solutions due to the increased cost of living, activities surrounding food and healthy eating to help with food poverty.
- To expand The Den's Event Group as a consultation platform for the needs of young people and the community.
- To explore the possibility of converting the charitable company to a CIO
- To further increase The Den's exposure as a venue for birthday parties and room hire, incorporating feedback and reviews within promotional materials and avenues; thus increasing generated income.

The trustees' annual report and the strategic report were approved on 10/12/2023..... and signed on behalf of the board of trustees by:



Sarah Jane Grey
Chair



Stephen Grey
Charity Secretary

The Activity Den

Company Limited by Guarantee

Independent Examiner's Report to the Trustees of The Activity Den

Year ended 31 July 2022

I report to the trustees on my examination of the financial statements of The Activity Den ('the charity') for the year ended 31 July 2022.

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

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 Freeman
FCCA
Independent Examiner
58 Durham Road
Birtley
Co Durham
DH3 2QJ

10/2/2023

The Activity Den

Company Limited by Guarantee

Statement of Financial Activities (including income and expenditure account)

Year ended 31 July 2022

		Unrestricted funds £	2022 Restricted funds £	Total funds £	2021 Total funds £
	Note				
Income and endowments					
Grants and donations	5	5,944	21,098	27,042	41,328
Other trading activities	6	20,456	1,727	22,183	3,987
Total income		<u>26,400</u>	<u>22,825</u>	<u>49,225</u>	<u>45,315</u>
Expenditure					
Expenditure on raising funds:					
Costs of raising grants and donations	7	32,346	34,496	66,842	29,994
Total expenditure		<u>32,346</u>	<u>34,496</u>	<u>66,842</u>	<u>29,994</u>
Net (expenditure)/income and net movement in funds		<u>(5,946)</u>	<u>(11,671)</u>	<u>(17,617)</u>	<u>15,321</u>
Reconciliation of funds					
Total funds brought forward		29,189	30,015	59,204	43,883
Total funds carried forward		<u>23,243</u>	<u>18,344</u>	<u>41,587</u>	<u>59,204</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 18 form part of these financial statements.

The Activity Den

Company Limited by Guarantee

Statement of Financial Position

31 July 2022

	Note	2022 £	2021 £
Fixed assets			
Tangible fixed assets	11	1	1
Current assets			
Cash at bank and in hand		42,089	59,443
Creditors: amounts falling due within one year	12	(503)	(240)
Net current assets		<u>41,586</u>	<u>59,203</u>
Total assets less current liabilities		<u>41,587</u>	<u>59,204</u>
Net assets		<u>41,587</u>	<u>59,204</u>
Funds of the charity			
Restricted funds		18,344	7,592
Unrestricted funds		<u>23,243</u>	<u>51,612</u>
Total charity funds	15	<u>41,587</u>	<u>59,204</u>

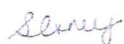
For the year ending 31 July 2022 the charity was entitled to exemption from audit under section 477 of the Companies Act 2006 relating to small companies.

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 10.12.2023..... and are signed on behalf of the board by:



Sarah Jane Grey
Chair

The notes on pages 9 to 18 form part of these financial statements.

The Activity Den

Company Limited by Guarantee

Notes to the Financial Statements

Year ended 31 July 2022

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 27 Pea Road, Stanley, Co Durham, DH9 7RG.

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 investment properties measured at fair value through income or expenditure.

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

Going concern

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

Disclosure exemptions

The entity satisfies the criteria of being a qualifying entity as defined in FRS 102. As such, advantage has been taken of the following disclosure exemptions available under paragraph 1.12 of FRS 102:

- (a) No cash flow statement has been presented for the company.
- (b) Disclosures in respect of financial instruments have not been presented.

Fund accounting

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

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

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

The Activity Den

Company Limited by Guarantee

Notes to the Financial Statements *(continued)*

Year ended 31 July 2022

3. Accounting policies *(continued)*

Incoming resources

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

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

Resources expended

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

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

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

Tangible assets

Tangible assets are initially recorded at cost, and subsequently stated at cost less any accumulated depreciation and impairment losses. Any tangible assets carried at revalued amounts are recorded at the fair value at the date of revaluation less any subsequent accumulated depreciation and subsequent accumulated impairment losses.

Year ended 31 July 2022

Where the grant does not impose specified future performance-related conditions on the recipient, it is recognised in income when the grant proceeds are received or receivable. Where the grant does impose specified future performance-related conditions on the recipient, it is recognised in income only when the performance-related conditions have been met. Where grants received are prior to satisfying the revenue recognition criteria, they are recognised as a liability.

The Activity Den

Company Limited by Guarantee

Notes to the Financial Statements *(continued)*

Year ended 31 July 2022

3. Accounting policies *(continued)*

Financial instruments

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

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

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

Debt instruments are subsequently measured at amortised cost.

4. Limited by guarantee

The Activity Den is a company limited by guarantee and accordingly does not have a share capital.

Every member of the company undertakes to contribute such amount as may be required not exceeding £1 to the assets of the charitable company in the event of its being wound up while he or she is a member, or within one year after he or she ceases to be a member.

5. Grants and donations

	Unrestricted Funds £	Restricted Funds £	Total Funds 2022 £
Donations			
Donations	19	—	19
Grants			
County Durham Community Foundation Volunteer Support Fund	—	4,985	4,985
Rothley Trust	—	900	900
Hadrian Trust	—	500	500
Alchemy Foundation	—	500	500
The Scholefield Trust	—	750	750
Stanley AAP Fun and Food	—	663	663
Durham Community Action - Community Building Support	—	480	480
DCMS Youth Investment Fund	—	9,820	9,820
Hospital of God	—	2,500	2,500
Small Business Rates Relief Grant	2,667	—	2,667
Job Retention Scheme Grant	258	—	258
Government Covid Support Grant	3,000	—	3,000
	<u>5,944</u>	<u>21,098</u>	<u>27,042</u>

The Activity Den

Company Limited by Guarantee

Notes to the Financial Statements *(continued)*

Year ended 31 July 2022

5. Grants and donations *(continued)*

	Unrestricted Funds £	Restricted Funds £	Total Funds 2021 £
Donations			
Donations	7	—	7
Grants			
Barbour Foundation	—	2,000	2,000
Sir James Knott Trust	—	8,005	8,005
Stanley AAP Neighbourhood Budget	—	3,000	3,000
Stanley Area Youth Consortium	—	828	828
Sound Hub	—	480	480
Small Business Rates Relief Grant	2,969	—	2,969
Job Retention Scheme Grant	7,942	—	7,949
Government Covid Support Grant	16,097	—	16,097
	<u>27,015</u>	<u>14,313</u>	<u>41,328</u>

6. Other trading activities

	Unrestricted Funds £	Restricted Funds £	Total Funds 2022 £
Room hire	1,313	—	1,313
Employment costs	15,499	—	15,499
Other income from other trading activities	3,644	1,727	5,371
	<u>20,456</u>	<u>1,727</u>	<u>22,183</u>

	Unrestricted Funds £	Restricted Funds £	Total Funds 2021 £
Room hire	—	—	—
Other income from other trading activities	3,987	—	3,987
	<u>3,987</u>	<u>—</u>	<u>3,987</u>

The Activity Den

Company Limited by Guarantee

Notes to the Financial Statements *(continued)*

Year ended 31 July 2022

7. Costs of raising donations and grants

	Unrestricted Funds £	Restricted Funds £	Total Funds 2022 £
Purchases	2,717	2,199	4,916
Wages	21,554	16,503	38,057
Contractor costs	334	13,198	13,532
Establishment costs	729	949	1,678
Accountancy	240	—	240
Communications and IT (including IT stationery)	791	1,332	2,123
Other event expenses	93	259	352
Travelling	517	35	552
Heat and light	2,253	—	2,253
Printing, postage and stationery	54	—	54
Legal fees	13	—	13
Insurance	666	—	666
Sundry expenses	182	—	182
Membership fees	704	—	704
Compliance	1,055	21	1,076
Training costs	444	—	444
	<u>32,346</u>	<u>34,496</u>	<u>66,842</u>

	Unrestricted Funds £	Restricted Funds £	Total Funds 2021 £
Purchases	1,141	421	1,562
Wages	10,336	5,318	15,684
Contractor costs	3,396	3,010	6,406
Establishment costs	2,802	410	3,212
Equipment - small assets	1,629	700	2,329
Accountancy	240	—	240
Communications and IT (including IT stationery)	218	218	436
Other event expenses	75	50	125
	<u>20,047</u>	<u>9,947</u>	<u>29,994</u>

8. Independent examination fees

	2022 £	2021 £
Fees payable to the independent examiner for: Independent examination of the financial statements	<u>240</u>	<u>240</u>

The Activity Den

Company Limited by Guarantee

Notes to the Financial Statements *(continued)*

Year ended 31 July 2022

9. Staff costs

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

	2022	2021
	£	£
Wages and salaries	37,332	15,684
Social security costs	554	—
Employer contributions to pension plans	171	—
	<u>38,057</u>	<u>15,684</u>

The average head count of employees during the year was 6 (2021: 5). The average number of full-time equivalent employees during the year is analysed as follows:

	2022	2021
	No.	No.
Administration	1	1
Den Assistants	3	3
Cleaning	0	1
Project Worker	1	0
Development Coordinator	1	0
	<u>6</u>	<u>5</u>

No employee received employee benefits of more than £60,000 during the year (2021: Nil).

10. Trustee remuneration and expenses

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

11. Tangible fixed assets

	Fixtures and fittings	Total
	£	£
Cost		
At 1 August 2021 and 31 July 2022	<u>6,344</u>	<u>6,344</u>
Depreciation		
At 1 August 2021 and 31 July 2022	<u>6,343</u>	<u>6,343</u>
Carrying amount		
At 31 July 2022	<u>1</u>	<u>1</u>
At 31 July 2021	<u>1</u>	<u>1</u>

12. Creditors: amounts falling due within one year

	2022	2021
	£	£
Accruals and deferred income	240	240
Social security and other taxes	263	—
	<u>503</u>	<u>240</u>

The Activity Den

Company Limited by Guarantee

Notes to the Financial Statements *(continued)*

Year ended 31 July 2022

13. 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 £171 (2021: £Nil).

14. Government grants

The amounts recognised in the financial statements for government grants are as follows:

	2022	2021
	£	£
Recognised in income from donations and legacies:		
Government grants income	<u>5,925</u>	<u>27,008</u>

15. Analysis of charitable funds

Unrestricted funds

	At 1 August 2021	Income	Expenditure	At 31 July 2022
	£	£	£	£
General funds	<u>29,189</u>	<u>26,400</u>	<u>(32,346)</u>	<u>23,243</u>

	At 1 August 2020	Income	Expenditure	At 31 July 2021
	£	£	£	£
General funds	<u>18,054</u>	<u>31,002</u>	<u>(19,867)</u>	<u>29,189</u>

The Activity Den

Company Limited by Guarantee

Notes to the Financial Statements *(continued)*

Year ended 31 July 2022

15. Analysis of charitable funds *(continued)*

Restricted funds

	At 1 August 2021 £	Income £	Expenditure £	At 31 July 2022 £
Sound Hub	585	1,727	(1,661)	651
Hospital of God	1,334	2,500	(1,902)	1,932
Stanley Area Youth Consortium	1,424	—	(1,424)	—
County Durham Community Foundation	3,500	—	(3,500)	—
Awards for All	9,810	—	(6,452)	3,358
Ronnie Scott's Charitable Foundation	350	—	(350)	—
Hadrian Trust	865	500	(1,365)	—
Stanley AAP Neighbourhood Budget	2,700	—	(1,890)	810
Barbour Foundation	1,442	—	(1,442)	—
Sir James Knott Trust	8,005	—	—	8,005
County Durham Community Foundation Volunteer Support Fund	—	4,985	(2,010)	2,975
Rothley Trust	—	900	(900)	—
Alchemy Foundation	—	500	(500)	—
The Scholefield Trust	—	750	(212)	538
Stanley AAP Fun and Food	—	663	(663)	—
Durham Community Action - Community Building Support	—	480	(405)	75
DCMS Youth Investment Fund	—	9,820	(9,820)	—
	<u>30,015</u>	<u>22,825</u>	<u>(34,496)</u>	<u>18,344</u>

	At 1 August 2020 £	Income £	Expenditure £	At 31 July 2021 £
Sound Hub	105	480	—	585
Hospital of God	2,000	—	(666)	1,334
Stanley Area Youth Consortium	1,955	828	(1,359)	1,424
County Durham Community Foundation	3,500	—	—	3,500
UK Youth Grant Fund	2,800	—	(2,800)	—
Awards for All	9,860	—	(50)	9,810
Ronnie Scott's Charitable Foundation	3,300	—	(2,950)	350
Hadrian Trust	1,000	—	(135)	865
Dixie Rose Findlay Charitable Trust	1,309	—	(1,309)	—
Stanley AAP Neighbourhood Budget	—	3,000	(300)	2,700
Barbour Foundation	—	2,000	(558)	1,442
Sir James Knott Trust	—	8,005	—	8,005
	<u>25,829</u>	<u>14,313</u>	<u>(10,127)</u>	<u>30,015</u>

The Activity Den

Company Limited by Guarantee

Notes to the Financial Statements *(continued)*

Year ended 31 July 2022

16. Analysis of net assets between funds

	Unrestricted Funds £	Restricted Funds £	Total Funds 2022 £
Tangible fixed assets	1	—	1
Current assets	23,745	18,344	42,089
Creditors less than 1 year	(503)	—	(503)
Net assets	23,243	18,344	41,587

	Unrestricted Funds £	Restricted Funds £	Total Funds 2021 £
Tangible fixed assets	1	—	1
Current assets	29,428	30,015	59,443
Creditors less than 1 year	(240)	—	(240)
Net assets	29,189	30,015	59,204

THE ACTIVITY DEN

England & Wales - Charity number 1122076

Accounts

The Activity Den
Company Limited by Guarantee
Unaudited Financial Statements
31 July 2021

JFS TORBITT
Chartered Certified Accountants
58 Durham Road
Birtley
Co Durham
DH3 2QJ

The Activity Den

Company Limited by Guarantee

Financial Statements

Year ended 31 July 2021

	Page
Trustees' annual report (incorporating the director's report)	1
Independent examiner's report to the trustees	6
Statement of financial activities (including income and expenditure account)	7
Statement of financial position	8
Notes to the financial statements	9

The Activity Den

Company Limited by Guarantee

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

Year ended 31 July 2021

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 July 2021.

Reference and administrative details

Registered charity name The Activity Den

Charity registration number 1122076

Company registration number 06317897

Principal office and registered office 27 Pea Road
Stanley
Co Durham
DH9 7RG

The trustees

Stephen Grey
Sarah Jane Grey
Lauren Shaw
Peter Gowin Bell
Alistair Thompson
Angus Allsop
Thomas Cumming

Secretary
Chair

(Resigned November 2020)

Company secretary Stephen Grey

Independent examiner JFS Torbitt
Chartered Certified Accountants
58 Durham Road
Birtley
Co Durham
DH3 2QJ

The Activity Den

Company Limited by Guarantee

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

Year ended 31 July 2021

Structure, governance and management

The Activity Den has been operating as a registered charity and a company limited by guarantee since 2007.

Anyone aged over 16 can become a member. All Den groups are encouraged to have a representative on the Den Board. There must be between 4 and 12 directors at any time. Board members can be nominated between 7 and 28 days prior to the Annual General Meeting when Den members must vote to see if they are accepted.

Officers are elected by the Directors at the first meeting following the AGM. The Charitable Company appoints a Chair, Secretary and Finance Director.

There is also the flexibility for the Board to appoint directors throughout the year to ensure that the capacity and skills on the Board match the managerial and service delivery needs of The Den.

New Board Members are given a pack of reading materials which will put the purpose, objectives and activities of The Activity Den into context. In addition they are also given information produced by the Charity Commission to support their role. They are also offered an induction session with the Chair to enable them to take an active role on the Board and make effective decisions in the best interest of the charitable company.

We have continued to consult with our members regularly during Den Groups to ensure that the activities we provide are what our members would like. Democracy is key to The Den's success and our children and young people really enjoy being asked their opinions and seeing their requests put into action whenever possible.

These mechanisms for engaging our members and the community give people the chance to find out what is going on at The Den and be involved. It also adds to our capacity - we were very clear that when we set up as a charitable company seven years ago that we would engage members at all levels - by being involved at group level to organising events. Our model allows us to do this and we believe that now we have finished the enormity of the essential refurbishment these groups will not only develop, they will flourish.

Team Changes

This year has been a difficult year for employers and employees alike, with many people re-evaluating their current employment status and choosing alternative routes.

August saw us saying goodbye to Den Assistant Tinks Stirling and saw a temporary return for Kate McGuigan and Kayleigh Baxter as Den Assistants in October 2020, alongside Nathan Barras.

Following our Zoom AGM in November 2020, we welcomed Alistair Thompson as IT Director. We later attracted Angus Allsop as Finance Director and Thomas Cumming as Legal Director via Reach.

We recruited two Kickstarters, Casey Lowdon and Beth Simmonite, both as Den Assistants on 25 hours per week for a period of 6 months; salaries being funded by the government Kickstart Scheme. Unfortunately Casey left in July and we started looking at recruiting further Kickstarters.

All of our long-term members of staff were furloughed through the Coronavirus Job Retention Scheme: James Clark, Lesley Pattison and Michael Siddle. Wages were topped up by 20%/30% by Den funds or annual leave so that they all received their full wage during lockdown and when The Den was closed due to Covid-19.

The Activity Den

Company Limited by Guarantee

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

Year ended 31 July 2021

June, our cleaner resigned and we are currently seeking a replacement.

The advert for our new Development Coordinator went live mid July, with the hope of having the successful candidate in post over the Summer.

Objectives and activities

Our mission

To improve the lives of young people in the Tanfield Lea, Stanley and the surrounding areas, by delivering quality activities and maintaining a community building that is welcoming, safe and accessible to all.

Charitable Purpose

The objects of the company, as set out in the Memorandum and Articles of Association are to benefit the inhabitants and in particular but not limited to the children and young people of Stanley, Tanfield Lea and surrounding areas without distinction of sex, sexual orientation, race or of political, religious or other opinions by associating together the said residents, local authorities, voluntary and other organisations in a common effort to advance education and to provide facilities in the interests of social welfare for recreation leisure time occupation with the objective of improving the conditions of life for the inhabitants; and to establish or secure the establishment of community facilities and to maintain or manage or co-operate with any statutory authority in the maintenance and management of such facilities for activities promoted by the charity in furtherance of these objects.

Organisational Aims

1. To maintain a community building that is welcoming, safe and accessible to all
2. To raise awareness of the Activity Den
3. To increase the range of activities offered to the community
4. To enable Den groups to maintain quality services to the community
5. To improve networking between community groups, internally & locally

Service Delivery Aims

1. To enable young people to get involved in Den activities
2. To enable all members to have a voice in the Den decision making and Den activities
3. To increase the confidence of members to become actively involved in other community activities and events
4. To enable all members to make choices about their health and well being

Den Groups and Activities

The groups are; The Woodcraft Folk (www.woodcraft.org.uk), Sound Hub - our music project providing low cost music tuition to young people, and our three youth clubs - Den Shoots for children aged 6-8 years, Healthy Futures for young people aged 9-12 years and "Later" for young people aged 13+. Due to the very broad range of activities offered many of our members use at least two of the groups weekly. The Young Volunteers Task Force support The Activity Den and assist in the running of our youth groups. Young Volunteers all aged 14+ assist our youth worker and the volunteers by overseeing the kitchen area, supporting activities and games and publicising Den activities and events.

The Activity Den attracts a number of volunteers who have a range of skills between them. We recognise that The Den relies heavily on volunteers and believe that gaining additional support from respectable infrastructure and local organisations adds to our capacity and encourages a learning culture within the organisation.

The Activity Den

Company Limited by Guarantee

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

Year ended 31 July 2021

Fundraising and Finance

The Activity Den has £29,189 in unrestricted reserves for this financial year. However, this is mainly due to Covid-19 and government / council grants and being closed for around six months of the year due to lockdowns. Some of the smaller grants we have received, and are classed as “unrestricted” would have been spent on a range of activities and projects which were cancelled. For example, the Easter Fun Day, trips for all of our groups, volunteer training, healthy eating project and more.

Plans to spend around £2,000 on a Den Bouncy Castle for hire at birthday parties and for Den groups was sadly put on hold again due to Covid-19 but will be revisited after Summer 2021.

National Lottery Awards for All restricted funding of £9,860 remains untouched, alongside Sir James Knott Trust £8,005 and Stanley Area Action Partnership £3,000 Neighbourhood Budget Grant, as these will fund the salary of the new Development Coordinator once in post during Summer.

Strategic report

The following sections for achievements and performance and financial review form the strategic report of the charity.

Achievements and performance

- Building work was completed in August to exterior walls that needed pointing.
- Our IT systems were updated in August, thanks to the expert help of our IT Director Alistair. Tighter security measures were also put in place on all Den equipment and online platforms.
- The Den underwent an HR review during lockdown, making good use of free time that directors & volunteers had; this included a new Staff Handbook, policy reviews such as Safeguarding & DBS amongst others.
- An outside family Halloween trail took place in the woods in October 2020; this was a covid safe with over 200 people taking part.
- Soundhub was the first Den Club to return through the doors in April; closely followed by Den Shoots and Healthy Futures returning to face to face youth clubs in May.
- Compliance was a big priority once The Den re-opened after lockdown; ensuring that all areas (Legionella, Asbestos, PAT Testing etc) were up to date.
- Two young volunteers attended NE Youth's week long Young Leader's Training Course and received a range of certificates for their efforts.

Covid-19 Pandemic:

- The Activity Den followed guidance throughout the pandemic from the National Youth Agency and the Government. Lockdown restrictions sadly led to limited socialising of young people from November 2020 to May 2021.
- The Job Retention Scheme continued to allow The Den to secure the jobs of its employees throughout August 2020 to July 2021.
- Covid-19 unfortunately continued to have an adverse effect on much of the Den's regular schedule of events from August to July 2021. Restrictions meant that Halloween, Christmas and Easter celebrations were not permitted.

The Activity Den

Company Limited by Guarantee

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

Year ended 31 July 2021

- Hiring out The Den for birthday parties was also hit hard due to restrictions on numbers meeting indoors but Keep Moving class was able to restart its use of the building in a Covid secure way from June.
- The Activity Den continued to keep in touch with members throughout all lockdowns via Zoom.
- Over 100 wellness packs were delivered to our young people to maintain contact and provide a distraction from the ongoing Covid crisis.

Plans for future periods

- Developing and maintaining a provision for our Healthy Futures, Den Shoots and Later projects with our in-house groups; also developing the Sound Hub Project and our Young Volunteer Task Force.
- Upgrade our website. We have already taken measures to improve this, including adding an online donation button and ensuring our newsletters are available online to download and read freely. Work has been on-going behind the scenes, and we will continue with this over the next few months with the intention of having a shiny new, up to date and easy to navigate page.

The trustees' annual report and the strategic report were approved on 22 November 2021 and signed on behalf of the board of trustees by:



Sarah Jane Grey
Chair



Stephen Grey
Charity Secretary

The Activity Den

Company Limited by Guarantee

Independent Examiner's Report to the Trustees of The Activity Den

Year ended 31 July 2021

I report to the trustees on my examination of the financial statements of The Activity Den ('the charity') for the year ended 31 July 2021.

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

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 Freeman
FCCA
Independent examiner
58 Durham Road
Birtley
Co Durham
DH3 2QJ

The Activity Den

Company Limited by Guarantee

Statement of Financial Activities (including income and expenditure account)

Year ended 31 July 2021

			2021		2020
	Note	Unrestricted funds £	Restricted funds £	Total funds £	Total funds £
Income					
Grants and donations	5	27,015	14,313	41,328	60,663
Other trading activities	6	3,987	—	3,987	7,366
Total income		<u>31,002</u>	<u>14,313</u>	<u>45,315</u>	<u>68,029</u>
Expenditure					
Expenditure on raising funds:					
Costs of raising grants and donations	7	19,867	10,127	29,994	29,521
Total expenditure		<u>19,867</u>	<u>10,127</u>	<u>29,994</u>	<u>29,521</u>
Net income and net movement in funds		<u>11,135</u>	<u>4,186</u>	<u>15,321</u>	<u>38,508</u>
Reconciliation of funds					
Total funds brought forward		18,054	25,829	43,883	5,374
Total funds carried forward		<u>29,189</u>	<u>30,015</u>	<u>59,204</u>	<u>43,883</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 16 form part of these financial statements.

The Activity Den

Company Limited by Guarantee

Statement of Financial Position

31 July 2021

	Note	2021 £	2020 £
Fixed assets			
Tangible fixed assets	11	1	1
Current assets			
Cash at bank and in hand		59,443	44,122
Creditors: amounts falling due within one year	12	(240)	(240)
Net current assets		<u>59,203</u>	<u>43,882</u>
Total assets less current liabilities		<u>59,204</u>	<u>43,883</u>
Net assets		<u>59,204</u>	<u>43,883</u>
Funds of the charity			
Restricted funds		30,015	25,829
Unrestricted funds		<u>29,189</u>	<u>18,054</u>
Total charity funds	14	<u>59,204</u>	<u>43,883</u>

For the year ending 31 July 2021 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 22 November 2021, and are signed on behalf of the board by:



Sarah Jane Grey
Trustee

The notes on pages 9 to 16 form part of these financial statements.

The Activity Den

Company Limited by Guarantee

Notes to the Financial Statements

Year ended 31 July 2021

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 27 Pea Road, Stanley, Co Durham, DH9 7RG.

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 investment properties measured at fair value through income or expenditure.

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

Going concern

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

Disclosure exemptions

The entity satisfies the criteria of being a qualifying entity as defined in FRS 102. As such, advantage has been taken of the following disclosure exemptions available under paragraph 1.12 of FRS 102:

- (a) No cash flow statement has been presented for the company.
- (b) Disclosures in respect of financial instruments have not been presented.

Fund accounting

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

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

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

The Activity Den

Company Limited by Guarantee

Notes to the Financial Statements *(continued)*

Year ended 31 July 2021

3. Accounting policies *(continued)*

Incoming resources

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

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

Resources expended

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

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

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

Tangible assets

Tangible assets are initially recorded at cost, and subsequently stated at cost less any accumulated depreciation and impairment losses. Any tangible assets carried at revalued amounts are recorded at the fair value at the date of revaluation less any subsequent accumulated depreciation and subsequent accumulated impairment losses.

The Activity Den

Company Limited by Guarantee

Notes to the Financial Statements *(continued)*

Year ended 31 July 2021

3. Accounting policies *(continued)*

Tangible assets *(continued)*

An increase in the carrying amount of an asset as a result of a revaluation, is recognised in other recognised gains and losses, unless it reverses a charge for impairment that has previously been recognised as expenditure within the statement of financial activities. A decrease in the carrying amount of an asset as a result of revaluation, is recognised in other recognised gains and losses, except to which it offsets any previous revaluation gain, in which case the loss is shown within other recognised gains and losses on the statement of financial activities.

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:

Fixtures & fittings - 20% straight line

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.

Government grants

Government grants are recognised at the fair value of the asset received or receivable. Grants are not recognised until there is reasonable assurance that the charity will comply with the conditions attaching to them and the grants will be received.

Where the grant does not impose specified future performance-related conditions on the recipient, it is recognised in income when the grant proceeds are received or receivable. Where the grant does impose specified future performance-related conditions on the recipient, it is recognised in income only when the performance-related conditions have been met. Where grants received are prior to satisfying the revenue recognition criteria, they are recognised as a liability.

The Activity Den

Company Limited by Guarantee

Notes to the Financial Statements *(continued)*

Year ended 31 July 2021

3. Accounting policies *(continued)*

Financial instruments

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

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

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

Debt instruments are subsequently measured at amortised cost.

4. Limited by guarantee

The Activity Den is a company limited by guarantee and accordingly does not have a share capital.

Every member of the company undertakes to contribute such amount as may be required not exceeding £1 to the assets of the charitable company in the event of its being wound up while he or she is a member, or within one year after he or she ceases to be a member.

5. Grants and Donations

	Unrestricted Funds £	Restricted Funds £	Total Funds 2021 £
Donations			
Donations	7	—	7
Grants			
Barbour Foundation	—	2,000	2,000
James Knott Trust	—	8,005	8,005
Town Council Grant	—	3,000	3,000
Stanley Area Youth Consortium	—	828	828
Soundhub	—	480	480
Small Business Grant Fund	20,238	—	20,238
Job Retention Scheme Grant	6,770	—	6,770
	<u>27,015</u>	<u>14,313</u>	<u>41,328</u>

The Activity Den

Company Limited by Guarantee

Notes to the Financial Statements *(continued)*

Year ended 31 July 2021

	Unrestricted Funds £	Restricted Funds £	Total Funds 2020 £
Donations			
Donations	30	—	30
Grants			
County Durham Community Foundation	—	3,500	3,500
Awards for All	—	9,860	9,860
Charities Trust		879	879
Stanley Area Youth Consortium (Ballinger)	10,000	—	10,000
Small grants	7,000	—	7,000
Stanley Town Council Neighbourhood Budget	3,000	—	3,000
Durham County Council	—	300	300
UK Youth Grant Fund	—	2,800	2,800
Stanley Area Youth Consortium (AAP)	—	2,475	2,475
Ronnie Scotts Charitable Foundation	—	6,400	6,400
Small Business Grant Fund	10,000	—	10,000
Job Retention Scheme Grant	4,419	—	4,419
	<u>34,449</u>	<u>26,214</u>	<u>60,663</u>

6. Other trading activities

	Unrestricted Funds £	Total Funds 2021 £	Unrestricted Funds £	Total Funds 2020 £
Other income from other trading activities	<u>3,987</u>	<u>3,987</u>	<u>7,366</u>	<u>7,366</u>

7. Costs of raising donations and grants

	Unrestricted Funds £	Restricted Funds £	Total Funds 2021 £
Purchases	1,141	421	1,562
Wages	10,366	5,318	15,684
Contractor costs	3,396	3,010	6,406
Establishment costs	2,802	410	3,212
Equipment - small assets	1,629	700	2,329
Accountancy	240	—	240
Communications and IT (including IT stationery)	218	218	436
Other event expenses	75	50	125
	<u>19,867</u>	<u>10,127</u>	<u>29,994</u>

The Activity Den

Company Limited by Guarantee

Notes to the Financial Statements *(continued)*

Year ended 31 July 2021

7. Costs of raising donations and legacies *(continued)*

	Unrestricted Funds £	Restricted Funds £	Total Funds 2020 £
Purchases	3,735	806	4,540
Wages	14,708	1,740	16,448
Contractor costs	1,271	3,479	4,750
Establishment costs	2,951	42	2,993
Equipment -small assets	—	33	33
Accountancy	240	—	240
Communications and IT (including IT stationery)	401	67	467
Other event expenses	47	—	50
	<u>23,353</u>	<u>6,167</u>	<u>29,521</u>

8. Independent examination fees

	2021 £	2020 £
Fees payable to the independent examiner for: Independent examination of the financial statements	<u>240</u>	<u>240</u>

9. Staff costs

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

	2021 £	2020 £
Wages and salaries	<u>15,684</u>	<u>16,448</u>

The average head count of employees during the year was 5 (2020: 5). The average number of full-time equivalent employees during the year is analysed as follows:

	2021 No.	2020 No.
Administration	1	1
Den Assistants	3	3
Cleaning	1	1
	<u>5</u>	<u>5</u>

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

10. Trustee remuneration and expenses

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

The Activity Den

Company Limited by Guarantee

Notes to the Financial Statements *(continued)*

Year ended 31 July 2021

11. Tangible fixed assets

	Fixtures and fittings £	Total £
Cost		
At 1 August 2020 and 31 July 2021	<u>6,344</u>	<u>6,344</u>
Depreciation		
At 1 August 2020 and 31 July 2021	<u>6,343</u>	<u>6,343</u>
Carrying amount		
At 31 July 2021	<u>1</u>	<u>1</u>
At 31 July 2020	<u>1</u>	<u>1</u>

12. Creditors: amounts falling due within one year

	2021 £	2020 £
Accruals and deferred income	<u>240</u>	<u>240</u>

13. Government grants

The amounts recognised in the financial statements for government grants are as follows:

	2021 £	2020 £
Recognised in income from donations and grants:		
Government grants income	<u>27,008</u>	<u>14,419</u>

14. Analysis of charitable funds

Unrestricted funds

	At 1 August 2020 £	Income £	Expenditure £	At 31 July 2021 £
General funds	<u>18,054</u>	<u>31,002</u>	<u>(19,867)</u>	<u>29,189</u>

The Activity Den

Company Limited by Guarantee

Notes to the Financial Statements *(continued)*

Year ended 31 July 2021

14. Analysis of charitable funds *(continued)*

Restricted funds

	At 1 August 2020 £	Income £	Expenditure £	At 31 July 2021 £
Sound hub	105	480		585
Hospital for God	2,000		666	1,334
Stanley Area Youth Consortium	1,955	828	1,359	1,424
Country Durham Community Foundation	3,500	—	—	3,500
UK Youth Grant Fund	2,800	—	2,800	—
Awards for All	9,860	—	50	9,810
Ronnie Scott's Charitable Foundation	3,300	—	2,950	350
Hadrian Trust	1,000	—	135	865
Dixie Rose Findlay Charitable Trust	1,309	—	1,309	—
Stanley Town Council Neighbourhood Budget	—	3,000	300	2700
Barbour Foundation	—	2,000	558	1,442
Sir James Knott Trust	—	8,005	—	8,005
	<u>25,829</u>	<u>14,313</u>	<u>(10,127)</u>	<u>30,015</u>

15. Analysis of net assets between funds

	Unrestricted Funds £	Restricted Funds £	Total Funds 2021 £
Tangible fixed assets	1	—	1
Current assets	29,231	30,212	59,443
Creditors less than 1 year	(240)	—	(240)
Net assets	<u>28,992</u>	<u>30,212</u>	<u>59,204</u>

	Unrestricted Funds £	Restricted Funds £	Total Funds 2020 £
Tangible fixed assets	1	—	1
Current assets	18,293	25,829	44,122
Creditors less than 1 year	(240)	—	(240)
Net assets	<u>18,054</u>	<u>25,829</u>	<u>43,883</u>

THE ACTIVITY DEN

England & Wales - Charity number 1122076

Accounts

The Activity Den
Company Limited by Guarantee
Unaudited Financial Statements
31 July 2020

JFS TORBITT
Chartered Certified Accountants
58 Durham Road
Birtley
Co Durham
DH3 2QJ

The Activity Den

Company Limited by Guarantee

Financial Statements

Year ended 31 July 2020

	Page
Trustees' annual report (incorporating the director's report)	1
Independent examiner's report to the trustees	7
Statement of financial activities (including income and expenditure account)	9
Statement of financial position	10
Notes to the financial statements	11

The Activity Den

Company Limited by Guarantee

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

Year ended 31 July 2020

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 July 2020.

Reference and administrative details

Registered charity name The Activity Den

Charity registration number 1122076

Company registration number 06317897

Principal office and registered office 27 Pea Road
Stanley
Co Durham
DH9 7RG

The trustees

Stephen Grey
Sarah Jane Grey
Lauren Shaw
Peter Gowin Bell
Phillip Marshall
Emma Louise Coxon

Secretary
Chair

(Retired 30 March 2020)
(Retired 17 July 2020)

Company secretary Stephen Grey

Accountants JFS Torbitt
Chartered Certified Accountants
58 Durham Road
Birtley
Co Durham
DH3 2QJ

The Activity Den

Company Limited by Guarantee

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

Year ended 31 July 2020

Structure, governance and management

The Activity Den has been operating as a registered charity and a company limited by guarantee since 2007.

Anyone aged over 16 can become a member. All Den groups are encouraged to have a representative on the Den Board. There must be between 4 and 12 directors at any time. Board members can be nominated between 7 and 28 days prior to the Annual General Meeting when Den members must vote to see if they are accepted.

Officers are elected by the Directors at the first meeting following the AGM. The Charitable Company appoints a Chair, Secretary and Finance Director.

There is also the flexibility for the Board to appoint directors throughout the year to ensure that the capacity and skills on the Board match the managerial and service delivery needs of The Den.

New Board Members are given a pack of reading materials which will put the purpose, objectives and activities of The Activity Den into context. In addition they are also given information produced by the Charity Commission to support their role. They are also offered an induction session with the Chair to enable them to take an active role on the Board and make effective decisions in the best interest of the charitable company.

We have continued to consult with our members regularly during Den Groups to ensure that the activities we provide are what our members would like. Democracy is key to The Den's success and our children and young people really enjoy being asked their opinions and seeing their requests put into action whenever possible.

These mechanisms for engaging our members and the community give people the chance to find out what is going on at The Den and be involved. It also adds to our capacity - we were very clear that when we set up as a charitable company seven years ago that we would engage members at all levels - by being involved at group level to organising events. Our model allows us to do this and we believe that now we have finished the enormity of the essential refurbishment these groups will not only develop, they will flourish.

Team Changes

Following our AGM in 2019 Sarah Grey took up the Chair spot again and has been working closely with The Den team on a range of strategic and operational projects. It is great to have her back in the chair after she had a couple of years off!

In September 2019 we appointed Annaelise Carr as a new Den Assistant and she was settling in brilliant until lockdown struck in March 2020.

We recruited two more Den Assistants just prior to lockdown however one employee was temporary due to caring responsibilities and the other assistant left before lockdown ended due to other work commitments.

All of our members of staff were furloughed through the Coronavirus Job Retention Scheme: James Clark, Lesley Pattison, Tinks Stirling, Michael Siddle and Annaelise Carr. The Activity Den made the decision to "top-up" their wages by 20% so that they all received their full wage during lockdown and when The Den was closed due to Covid-19.

The Activity Den

Company Limited by Guarantee

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

Year ended 31 July 2020

Objectives and activities

Our mission

To improve the lives of young people in the Tanfield Lea, Stanley and the surrounding areas, by delivering quality activities and maintaining a community building that is welcoming, safe and accessible to all.

Charitable Purpose

The objects of the company, as set out in the Memorandum and Articles of Association are to benefit the inhabitants and in particular but not limited to the children and young people of Stanley, Tanfield Lea and surrounding areas without distinction of sex, sexual orientation, race or of political, religious or other opinions by associating together the said residents, local authorities, voluntary and other organisations in a common effort to advance education and to provide facilities in the interests of social welfare for recreation leisure time occupation with the objective of improving the conditions of life for the inhabitants; and to establish or secure the establishment of community facilities and to maintain or manage or co-operate with any statutory authority in the maintenance and management of such facilities for activities promoted by the charity in furtherance of these objects.

Organisational Aims

1. To maintain a community building that is welcoming, safe and accessible to all
2. To raise awareness of the Activity Den
3. To increase the range of activities offered to the community
4. To enable Den groups to maintain quality services to the community
5. To improve networking between community groups, internally & locally

Service Delivery Aims

1. To enable young people to get involved in Den activities
2. To enable all members to have a voice in the Den decision making and Den activities
3. To increase the confidence of members to become actively involved in other community activities and events
4. To enable all members to make choices about their health and well being

Den Groups and Activities

The groups are; The Woodcraft Folk (www.woodcraft.org.uk), Sound Hub - our music project providing low cost music tuition to young people, and our three youth clubs - Den Shoots for children aged 6-8 years, Healthy Futures for young people aged 9-12 years and "Later" for young people aged 13+. Due to the very broad range of activities offered many of our members use at least two of the groups weekly. The Young Volunteers Task Force support The Activity Den and assist in the running of our youth groups. Young Volunteers all aged 14+ assist our youth worker and the volunteers by overseeing the kitchen area, supporting activities and games and publicising Den activities and events.

The Activity Den attracts a number of volunteers who have a range of skills between them. We recognise that The Den relies heavily on volunteers and believe that gaining additional support from respectable infrastructure and local organisations adds to our capacity and encourages a learning culture within the organisation.

Fundraising and Finance

The Soundhub project held a fundraiser Christmas Gig in December 2019 to raise extra funds and showcase the music project. Thank you to Lesley Hughes and Cheryl Johnson who are Den mams and work for the Royal Mail Group. They helped to organise the event and we got £400 in match giving from Royal Mail.

The Activity Den

Company Limited by Guarantee

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

Year ended 31 July 2020

The Soundhub project successfully acquired funding from Ronnie Scott's Foundation (£6,400) and County Durham Community Foundation (£3,500) to further develop the project and hire another music tutor.

Funding received from the Ballinger Charitable Trust, via Stanley Area Youth Consortium, has continued to support our core costs over the year.

Stanley AAP funding, via Stanley Area Youth Consortium, has supported staffing costs for six week projects throughout the year. Further youth work staffing costs of £2,475 were secured via Stanley Area Youth Consortium from Stanley Community Fund.

The National Lottery Awards for All awarded us £9,860 towards the employment of a Development Worker for The Activity Den. This has also been put on hold due to Covid-19.

UK Youth awarded us a grant for £2,800 to enable us to set up our "Later" group however this was put on hold due to Covid-19.

The Den has continued to be a popular venue to host birthday parties; offering a large hall, kitchen facilities and a separate room for discos. Before we closed due to Covid-19 in March 2020, we had hosted 17 birthday parties which brought in £1,070 as income for our charity.

Strategic report

The following sections for achievements and performance and financial review form the strategic report of the charity.

Achievements and performance

Summary of the main achievements of the charity over the past year:

- Special events and parties - Christmas and Halloween Parties
- From September to December 2019 we had the pleasure of hosting Moritz Lüke, a German exchange student who came across to learn English. Moritz was a great addition to the Den Team.
- Sound Hub music project Christmas Gig raising almost £1,000 for our project.
- Stanley Area Youth Consortium - working together with other youth projects in Stanley to share information, funding and training opportunities. Also joint events funded by Stanley Area Action Partnership - theatre trip to see 'We Will Rock You', Beamish Halloween Trip.
- The Activity Den organised and hosted the Young Achievers' Award Night for the Stanley Area Youth Consortium. Young people were nominated for achievement awards from Oxhill Youth Club, Stanley Young People's Club, Stars Youth & Community and The Activity Den. Stanley Town Mayor attended to support the evening and presented certificates to the young people.

The Activity Den

Company Limited by Guarantee

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

Year ended 31 July 2020

Covid-19:

- The Activity Den followed guidance throughout the pandemic from the National Youth Agency and the Government. Lockdown restrictions sadly led to The Den closing its doors in March
- The Job Retention Scheme allowed The Den to secure the jobs of its employees; 80% of wages were paid via the government and The Den topped up their employees' wages ensuring full monthly pay was received by all.
- Covid-19 unfortunately had an adverse effect on some of the Den's schedule of events from March to July 2020. Cancellations included: Soundhub Gig in March, Easter Fun Day and Woodcraft Folks' International Camp in Kent.
- Four birthday parties were also cancelled (one rearranged to 2021) and Keep Moving class was not able to use the building.

Financial review

The Activity Den has £20,610 in unrestricted reserves for this financial year. However, this is mainly due to Covid-19 and being closed for around five months of the year due to lockdown. Some of the smaller grants we have received and are classed as "unrestricted" would have been spent on a range of activities and projects which were cancelled. For example, the Easter Fun Day, trips for all of our groups, volunteer training, healthy eating project and more. In addition, plans to spend around £2000 on a Den Bouncy Castle for hire at birthday parties and for Den groups to use has sadly been put on hold due to Covid-19.

Stanley Town Council awarded The Activity Den £3,000 to support us during the Covid-19 pandemic. We have plans to use this valuable grant for pointing one end of the building, which has been on the "to do" list for a couple of years, plus also contribute towards new computers in our Young Volunteers Centre. This will be happening next month which will be the start of our new financial year.

Plans for future periods

- Developing and maintaining a provision for our Healthy Futures, Den Shoots and Later projects with our in-house groups; also developing the Sound Hub Project and our Young Volunteer Task Force.
- Update our IT systems and get expert help and advice on how we can better utilise IT for The Activity Den.
- Upgrade our website. We have already taken measures to improve this, including adding an online donation button and ensuring our newsletters are available online to download and read freely. Work has been on-going behind the scenes and we will continue with this over the next few months with the intention of having a shiny new, up to date and easy to navigate page.
- Work in partnership with other projects to develop the Stanley Area Youth Consortium by creating training opportunities for staff and volunteers in areas such as food hygiene, events management, safeguarding and youth work.

The Activity Den

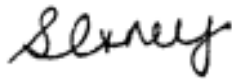
Company Limited by Guarantee

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

Year ended 31 July 2020

- Continuing to represent The Activity Den at the Stanley Area Action Partnership young people's task and finish group.
- Buy a Bouncy Castle for our groups to use and for private parties to hire once the pandemic is over.

The trustees' annual report and the strategic report were approved on 12 November 2020 and signed on behalf of the board of trustees by:



Sarah Jane Grey
Chair



Stephen Grey
Charity Secretary

The Activity Den

Company Limited by Guarantee

Independent Examiner's Report to the Trustees of The Activity Den

Year ended 31 July 2020

I report on the financial statements for the year ended 31 July 2020, which comprise the statement of financial activities (including income and expenditure account), statement of financial position and the related notes.

Respective responsibilities of trustees and examiner

The trustees (who are also the directors of the company for the purposes of company law) are responsible for the preparation of the financial statements. The trustees consider that an audit is not required for this year under section 144(2) of the Charities Act 2011 (the 2011 Act) and that an independent examination is needed. The charity's gross income exceeded £250,000 and I am qualified to undertake the examination by being a qualified member of the Association of Chartered Certified Accountants (ACCA).

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

- examine the accounts under section 145 of the 2011 Act;
- to follow the procedures laid down in the general Directions given by the Charity Commission under section 145(5)(b) of the 2011 Act; and
- to state whether particular matters have come to my attention.

Basis of independent examiner's report

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

The Activity Den

Company Limited by Guarantee

Independent Examiner's Report to the Trustees of The Activity Den *(continued)*

Year ended 31 July 2020

Independent examiner's statement

In connection with my examination, no matter has come to my attention:

(1) which gives me reasonable cause to believe that in any material respect the requirements:

- to keep accounting records in accordance with section 386 of the Companies Act 2006, and
 - to prepare accounts which accord with the accounting records, comply with the accounting requirements of section 396 of the Companies Act 2006 and with the methods and principles of the Statement of Recommended Practice: Accounting and Reporting by Charities
- have not been met, or

(2) to which, in my opinion, attention should be drawn in order to enable a proper understanding of the accounts to be reached.



Jane Freeman
FCCA
Independent examiner
58 Durham Road
Birtley
Co Durham
DH3 2QJ

The Activity Den

Company Limited by Guarantee

Statement of Financial Activities (including income and expenditure account)

31 July 2020

			2020		2019
	Note	Unrestricted funds £	Restricted funds £	Total funds £	Total funds £
Income					
Grant and donations	5	34,449	26,214	60,663	18,468
Other trading activities	6	7,366	—	7,366	8,170
Total income		<u>41,815</u>	<u>26,214</u>	<u>68,029</u>	<u>26,638</u>
Expenditure					
Expenditure on raising funds:					
Costs of raising grants and donations	7	23,353	6,167	29,521	35,480
Total expenditure		<u>23,353</u>	<u>6,167</u>	<u>29,521</u>	<u>35,480</u>
Net income/(expenditure) and net movement in funds		<u>18,462</u>	<u>20,047</u>	<u>38,508</u>	<u>(8,842)</u>
Reconciliation of funds					
Total funds brought forward		2,148	3,226	5,374	14,216
Total funds carried forward		<u>20,610</u>	<u>23,273</u>	<u>43,883</u>	<u>5,374</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 11 to 19 form part of these financial statements.

The Activity Den

Company Limited by Guarantee

Statement of Financial Position

31 July 2020

		2020 £	2019 £
Fixed assets			
Tangible fixed assets	11	1	1
Current assets			
Cash at bank and in hand		44,122	5,613
Creditors: amounts falling due within one year	12	(240)	(240)
Net current assets		<u>43,882</u>	<u>5,373</u>
Total assets less current liabilities		<u>43,883</u>	<u>5,374</u>
Net assets		<u>43,883</u>	<u>5,374</u>
Funds of the charity			
Restricted funds		23,273	3,241
Unrestricted funds		<u>20,610</u>	<u>2,133</u>
Total charity funds	14	<u>43,883</u>	<u>5,374</u>

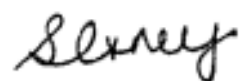
For the year ending 31 July 2020 the charity was entitled to exemption from audit under section 477 of the Companies Act 2006 relating to small companies.

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 12 November 2020, and are signed on behalf of the board by:



Sarah Jane Grey
Chair

The notes on pages 11 to 19 form part of these financial statements.

The Activity Den

Company Limited by Guarantee

Notes to the Financial Statements

Year ended 31 July 2020

1. General information

The charity is 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 27 Pea Road, Stanley, Co Durham, DH9 7RG.

2. Statement of compliance

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

3. Accounting policies

Basis of preparation

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

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

Going concern

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

Disclosure exemptions

The entity satisfies the criteria of being a qualifying entity as defined in FRS 102. As such, advantage has been taken of the following disclosure exemptions available under paragraph 1.12 of FRS 102:

- (a) No cash flow statement has been presented for the company.
- (b) Disclosures in respect of financial instruments have not been presented.

Fund accounting

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

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

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

The Activity Den

Company Limited by Guarantee

Notes to the Financial Statements *(continued)*

Year ended 31 July 2020

3. Accounting policies *(continued)*

Incoming resources

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

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

Resources expended

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

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

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

Tangible assets

Tangible assets are initially recorded at cost, and subsequently stated at cost less any accumulated depreciation and impairment losses. Any tangible assets carried at revalued amounts are recorded at the fair value at the date of revaluation less any subsequent accumulated depreciation and subsequent accumulated impairment losses.

The Activity Den

Company Limited by Guarantee

Notes to the Financial Statements *(continued)*

Year ended 31 July 2020

3. Accounting policies *(continued)*

Tangible assets *(continued)*

An increase in the carrying amount of an asset as a result of a revaluation, is recognised in other recognised gains and losses, unless it reverses a charge for impairment that has previously been recognised as expenditure within the statement of financial activities. A decrease in the carrying amount of an asset as a result of revaluation, is recognised in other recognised gains and losses, except to which it offsets any previous revaluation gain, in which case the loss is shown within other recognised gains and losses on the statement of financial activities.

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:

Fixtures & fittings - 20% straight line

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.

Government grants

Government grants are recognised at the fair value of the asset received or receivable. Grants are not recognised until there is reasonable assurance that the charity will comply with the conditions attaching to them and the grants will be received.

Where the grant does not impose specified future performance-related conditions on the recipient, it is recognised in income when the grant proceeds are received or receivable. Where the grant does impose specified future performance-related conditions on the recipient, it is recognised in income only when the performance-related conditions have been met. Where grants received are prior to satisfying the revenue recognition criteria, they are recognised as a liability.

The Activity Den

Company Limited by Guarantee

Notes to the Financial Statements *(continued)*

Year ended 31 July 2020

3. Accounting policies *(continued)*

Financial instruments

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

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

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

Debt instruments are subsequently measured at amortised cost.

4. Limited by guarantee

The Activity Den is a company limited by guarantee and accordingly does not have a share capital.

Every member of the company undertakes to contribute such amount as may be required not exceeding £1 to the assets of the charitable company in the event of its being wound up while he or she is a member, or within one year after he or she ceases to be a member.

5. Donations and legacies

	Unrestricted Funds £	Restricted Funds £	Total Funds 2020 £
Donations			
Donations	30	—	30
Grants			
Country Durham Community Foundation	—	3,500	3,500
Awards for All	—	9,860	9,860
Charities Trust	—	879	879
Stanley Area Youth Consortium (Ballinger)	10,000	—	10,000
Small grants	7,000	—	7,000
Stanley Town Council	3,000	—	3,000
Durham County Council	—	300	300
UK Youth Grant Fund	—	2,800	2,800
Stanley Area Youth Consortium (AAP)	—	2,475	2,475
Ronnie Scotts Charitable Foundation	—	6,400	6,400
Small Business Grant Fund	10,000	—	10,000
Job Retention Scheme Grant	4,419	—	4,419
	<u>34,449</u>	<u>26,214</u>	<u>60,663</u>

The Activity Den

Company Limited by Guarantee

Notes to the Financial Statements *(continued)*

Year ended 31 July 2020

	Unrestricted Funds £	Restricted Funds £	Total Funds 2019 £
Donations			
Donations	286	—	286
Grants			
Ballinger Trust	10,000	—	10,000
Country Durham Community Foundation	—	1,739	1,739
Stanley Area Youth Consortium (AAP)	—	1,348	1,348
Stanley Area Youth Consortium (NDYCC Area Committee)	2,936	—	2,936
Stanley Area Action Partnership	—	1,520	1,520
Activities for Young People	—	639	639
	<u>13,222</u>	<u>5,246</u>	<u>18,468</u>

6. Other trading activities

	Unrestricted Funds £	Total Funds 2020 £	Unrestricted Funds £	Total Funds 2019 £
Other income from other trading activities	<u>7,366</u>	<u>7,366</u>	<u>8,170</u>	<u>8,170</u>

7. Costs of raising grants and donations

	Unrestricted Funds £	Restricted Funds £	Total Funds 2020 £
Purchases	3,735	806	4,540
Wages	14,708	1,740	16,448
Contractor costs	1,271	3,479	4,750
Establishment costs	2,951	42	2,993
Equipment - small assets	—	33	33
Accountancy	240	—	240
Communications and IT(including IT stationery)	401	67	467
Other event expenses	47	—	50
	<u>23,353</u>	<u>6,167</u>	<u>29,521</u>

The Activity Den

Company Limited by Guarantee

Notes to the Financial Statements *(continued)*

Year ended 31 July 2020

7. Costs of raising donations and legacies *(continued)*

	Unrestricted Funds £	Restricted Funds £	Total Funds 2019 £
Purchases	3,470	1,329	4,799
Wages	14,558	2,901	17,458
Contractor costs	564	7,178	7,742
Establishment costs	1,530	239	1,769
Accountancy	615	—	615
Communications and IT(including IT stationery)	508	—	508
Other event expenses	2,390	198	2,589
	<u>23,635</u>	<u>11,845</u>	<u>35,480</u>

8. Independent examination fees

	2020 £	2019 £
Fees payable to the independent examiner for: Independent examination of the financial statements	<u>240</u>	<u>240</u>

9. Staff costs

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

	2020 £	2019 £
Wages and salaries	<u>16,448</u>	<u>17,458</u>

The average head count of employees during the year was 5 (2019: 5). The average number of full-time equivalent employees during the year is analysed as follows:

	2020 No.	2019 No.
Administration	1	1
Den Assistants	3	3
Cleaning	1	1
	<u>5</u>	<u>5</u>

No employee received employee benefits of more than £60,000 during the year (2019: Nil).

10. Trustee remuneration and expenses

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

The Activity Den

Company Limited by Guarantee

Notes to the Financial Statements *(continued)*

Year ended 31 July 2020

11. Tangible fixed assets

	Fixtures and fittings £	Total £
Cost		
At 1 August 2019 and 31 July 2020	<u>6,344</u>	<u>6,344</u>
Depreciation		
At 1 August 2019 and 31 July 2020	<u>6,343</u>	<u>6,343</u>
Carrying amount		
At 31 July 2020	<u>1</u>	<u>1</u>
At 31 July 2019	<u>1</u>	<u>1</u>

12. Creditors: amounts falling due within one year

	2020 £	2019 £
Accruals and deferred income	<u>240</u>	<u>240</u>

13. Government grants

The amounts recognised in the financial statements for government grants are as follows:

	2020 £	2019 £
Recognised in income from donations and grants:		
Government grants income	<u>14,419</u>	<u>—</u>

14. Analysis of charitable funds

Unrestricted funds

	At 1 August 2019 £	Income £	Expenditure £	At 31 July 2020 £
General funds	<u>2,148</u>	<u>41,815</u>	<u>(23,353)</u>	<u>20,610</u>

The Activity Den

Company Limited by Guarantee

Notes to the Financial Statements *(continued)*

Year ended 31 July 2020

14. Analysis of charitable funds (continued)

Restricted funds

	At 1 August 2019 £	Income £	Expenditure £	At 31 July 2020 £
Ballinger Trust	37	—	(67)	—
Neighbourhood 2013	474	—	(474)	—
Sound Hub	808	—	(16)	792
DCC - Maintenance	279	—	(279)	—
Stanley Area Action Partnership	1,032	—	(1,032)	—
Activites for Young People	459	300	—	759
Stanley Area Youth Consortium (AAP)	107	2,475	(627)	1,955
County Durham Community Foundation	—	3,500	—	3,500
UK Youth Grant Fund	—	2,800	—	2,800
Awards for All	—	9,860	—	9,860
Charities Trust	—	879	—	879
Ronnie Scotts Charitable Foundation	—	6,400	(3,672)	2,728
	<u>3,226</u>	<u>26,214</u>	<u>(6,167)</u>	<u>23,273</u>

15. Analysis of net assets between funds

	Unrestricted Funds £	Restricted Funds £	Total Funds 2020 £
Tangible fixed assets	1	—	1
Current assets	20,849	23,273	44,122
Creditors less than 1 year	(240)	—	(240)
Net assets	<u>20,610</u>	<u>23,273</u>	<u>43,883</u>