

The Activity Den

Unaudited Financial Statements

31 July 2023

The Activity Den

Financial Statements

Year ended 31 July 2023

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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.
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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.

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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

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.

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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>

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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
	<u>18,344</u>	<u>58,071</u>	<u>(49,036)</u>	<u>27,379</u>

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



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Signed on behalf of the board of trustees

Sarah Jane Grey

Date: 29 May 2024