

HORDEN YOUTH AND COMMUNITY CENTRE

England & Wales · Charity number 1124135

Details

Status Registered

Legal form Charitable company

Company number [06465699](#)

Registered 2008-05-19

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

Contact

Address Horden Youth & Community Association
Eden Street
Horden
Peterlee
County Durham
SR8 4LH

Phone 01915863088

Email info@hycc.uk

Website <https://www.facebook.com/HordenYouthAndCommunityCentre>

Activities

Objects: TO PROMOTE THE BENEFIT OF THE INHABITANTS OF HORDEN AND THE NEIGHBOURHOOD WITHOUT DISTINCTION OF SEX OR POLITICAL, RELIGIOUS, OR OTHER OPINIONS BY ASSOCIATING THE LOCAL AUTHORITIES, VOLUNTARY ORGANISATIONS, AND THE INHABITANTS IN A COMMON EFFORT TO ADVANCE EDUCATION AND PROVIDE FACILITIES IN THE INTERESTS OF SOCIAL WELFARE FOR THE RECREATION AND LEISURE TIME OCCUPATION WITH THE OBJECT OF IMPROVING THE CONDITIONS OF LIFE FOR THE SAID INHABITANTS.TO ESTABLISH HORDEN YOUTH AND COMMUNITY CENTRE AND TO MAINTAIN AND MANAGE, OR TO COOPERATE WITH THE STATUTORY AUTHORITY IN THE MAINTENANCE AND MANAGEMENT OF SUCH A CENTRE FOR ACTIVITIES PROMOTED BY THE CHARITY AND ITS CONSTITUENT BODIES.

Activities: Activities, courses, clubs and classes for ages 2 to 93! Affordable pre-school Nursery. Youth Club YogaFitnessStreet DanceComputing including computer 1-to-1 for vision-impaired people.Leisure courses (eg cookery, dressmaking)Level 2 training (eg First Aid, Food Hygiene)Job ClubLuncheon Club (Over 65)Bingo

Classification

- **How:** Provides Buildings/facilities/open Space, Provides Services, Provides Advocacy/advice/information, Acts As An Umbrella Or Resource Body, Other Charitable Activities
- **What:** General Charitable Purposes, Education/training, Arts/culture/heritage/science, Economic/community Development/employment, Recreation, Other Charitable Purposes
- **Who:** Children/young People, Elderly/old People, People With Disabilities, Other Charities Or Voluntary Bodies, The General Public/mankind

Geography

- **Area of benefit:** LOCAL
- Durham

Finances

Period end	Income	Expenditure	Assets	Employees
2024-12-31	£124,166	£162,620	-	-
2023-12-31	£129,375	£155,569	-	-
2022-12-31	£214,835	£214,902	-	-
2021-12-31	£319,729	£348,316	-	-
2020-12-31	£358,362	£339,909	-	-

Trustees

Name	Role	Appointed
Edna Connor		
John Pond		2020-12-14
MARY MOLYNEUX		
Mary Rutherford		2013-09-06
Paul Eland		2025-05-14
Stephen Clark		2025-01-13
Thomas Angelo Peter Baldasera		2025-01-13

HORDEN YOUTH AND COMMUNITY CENTRE

England & Wales - Charity number 1124135

Accounts

COMPANY REGISTRATION NUMBER: 06465699
CHARITY REGISTRATION NUMBER: 1124135

**Horden Youth and Community Centre
Company Limited by Guarantee
Unaudited Financial Statements
31 December 2024**

TREMAINE

Chartered accountants
19 Tremaine Close
Hartlepool
TS27 3LE

Horden Youth and Community Centre

Company Limited by Guarantee

Financial Statements

Year ended 31 December 2024

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Horden Youth and Community Centre

Company Limited by Guarantee

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

Year ended 31 December 2024

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

Reference and administrative details

Registered charity name Horden Youth and Community Centre

Charity registration number 1124135

Company registration number 06465699

Principal office and registered office Eden Street
Horden
Peterlee
SR8 4LH
Durham

The trustees

Edna Connor	
Mary Molyneux	
John Pond	
Mary Rutherford	
Thomas Angelo P Baldasera	(Appointed 13 January 2025)
Stephen Clark	(Appointed 13 January 2025)
Paul Eland	(Appointed 14 May 2025)
Kenneth Lincoln	(Resigned 8 August 2024)
Chas Stoddard	(Deceased 13 October 2024)
Norman Bayles	(Resigned 3 February 2025)
Brian James Lloyd	(Resigned 20 December 2024)

Independent examiner Julie Todd Tremaine Chartered Certified Accountant
19 Tremaine Close
Hartlepool
TS27 3LE

Structure, governance and management

The organisation is a charitable company limited by guarantee, incorporated as a company on 17 January 2008 and registered as a charity on 19 May 2008. The company was established under a Memorandum of Association which was received to accommodate and clarify charitable status.

Horden Youth and Community Centre

Company Limited by Guarantee

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

Year ended 31 December 2024

Objectives and activities

The charity's objects are :

- To promote the benefit of the inhabitants of Horden and the neighbourhood without distinction of sex or political, religious, or other opinions by associating the local authorities, voluntary organisations and the inhabitants in a common effort to advance education and provide facilities in the interests of social welfare for the recreation and leisure time occupation with the object of improving the conditions of life for the said inhabitants.
- To establish Horden Youth and Community Centre and to maintain and manage, or to cooperate with the statutory authority in the maintenance and management of such a centre for activities promoted by the charity and its constituent bodies.

Strategic report

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

Horden Youth and Community Centre

Company Limited by Guarantee

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

Year ended 31 December 2024

Achievements and performance

2024 has been another interesting and challenging year. There were deaths and resignations, a massive recruitment drive mid-year, and a flood of epic proportions. Not to mention a break-in at the end of the year, which resulted in the theft of all the profits raised from fundraising in the previous month.

Durham Council carried out its annual inspection of HYCC's Health & Safety protocols, including the recording of various aspects, which we passed with flying colours.

Farewells in 2024 included:

The resignation due to ill health of Treasurer Kenneth Lincoln, and the resignations of Vice Chair Brian Lloyd and General Manager Zeela Lloyd.

We also sadly mourned the sudden and unexpected passing of Vice Treasurer and computer guru Chas Stoddard in October.

We welcomed on board Sean Robson as Business Development Manager.

Education & Employability

Provision and delivery of craft and leisure courses continued steadily through the year, allowing us to continue to welcome those who form the core of our adult community learning activities. Partnerships with WEA, MBC Arts & Wellbeing, and Wellbeing for Life saw everything from mindfulness to rock painting to cooking to glass engraving being offered and very well attended. HYCC sees "hobby" courses as essential to mental health and wellbeing, believing that not all education should be aimed at the jobs market.

With that said, we ran six Driving Theory courses, three CSCS (construction) courses, and the Job Club continued to help and advise people on their job search journey. Confidence Building and BSL courses also ran and were well attended. We intend to continue this kind of provision in the future, in order to improve people's employment prospects in a volatile jobs market.

Young People

Unfortunately, our provision for young people seems to decrease year on year. The major provider continues to be ABC Dance. This performance school has been a stalwart for several years. Leader Education, a special needs education group specifically for children and young people with complex needs who are unable to access mainstream education, found alternative accommodation following a mutual decision to part ways.

We also ran several holiday activities, particularly through Easter and summer holidays.

Horden Youth and Community Centre

Company Limited by Guarantee

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

Year ended 31 December 2024

Welfare, Health & Wellbeing

The explosion in the cost of living continued to be felt and many people in the Horden community were really struggling to make ends meet. Unfortunately, HYCC felt it necessary to cease direct provision of food parcels owing to the threatening and intimidating behaviour of some beneficiaries. For an (at the time) all-female staff, all of whom were under five feet three, this was causing unnecessary levels of stress. We continued to signpost all enquiries to other local food banks.

More people, particularly pensioners, were using the Hub Grub Community Café for a cheap hot meal - as much for their nutritional wellbeing as for the socialization aspect. The Café received a major blow in February when, following a major rainstorm, there was a catastrophic flood in the kitchen. This destroyed the floors and walls, and rendered most of the electrical equipment useless (and dangerous!). For the remainder of the year until refurbishment was completed in October, we served takeaway food for the most needy. Hub Grub reopened at the end of October.

Numbers needing Information, advice and guidance regarding benefits, budget management and other welfare matters remained similar to those in previous years, including people putting money in to the Credit Union.

Our support groups were all back to full strength this year. The OOOPS Group (for people with Ostomies), Snowdrops (Breast Cancer survivors) and Horden Carers provide social and support activities as well as guest speakers for local people. The Grieving Support Group, facilitated in-house, expanded to include all those who were grieving a loved one. Men in Sheds, a mental health and social support group for men, was steady for most of the year.

In addition to these regular support groups, HYCC hosted regular one-to-one wellbeing sessions through Wellbeing for Life.

Fitness classes were very well-attended in 2024, with Seated Exercise and Pilates continuing throughout the year.

Horden Youth and Community Centre

Company Limited by Guarantee

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

Year ended 31 December 2024

Achievements and performance *(continued)*

Leisure & Socialisation

As always, this has been an outstandingly successful area of community provision! All of our regular groups continued through 2024, including ABC Dance, FAB Bingo, all of our art & craft groups, and the Hub Grub Community Café. The Café in particular is massively popular, regularly selling out within half an hour of opening, making its temporary closure even more of a blow. When asked why they use the café, people's reasons are almost equally split between meeting and making friends, and the fact that it is a very reasonably priced 2 course meal, so we understand that the café is essential for both socializing and for mental wellbeing. Thank goodness we were able to reopen in October - without any appreciable drop in numbers and new volunteers. We are also all thankful for a working dishwasher who isn't called Dee, Selina, Zeela, Steven or Karen!

In addition to the regular groups, we continued and renewed our partnerships with providers, particularly WEA and MBC Arts & Wellbeing. This extended our "hobby class" provision to include rock painting, embroidery, découpage, batik, glass painting and fabric dyeing. One of our Trustees, Norman Bayles, also ran a class in glass engraving.

Our "one-off" events included a spring craft fayre, a pre-loved sale, a Christmas fayre and a hugely successful Afternoon with a Medium.

Beneficiary Summary

Employment & Education

= 203

Young People

= 57

Welfare & Health

= 1015 (+ 98 Food Parcels)

Leisure & Socialisation

= 952 (including Warm Spaces)

Total = 2,325 beneficiaries

This has risen from 2,296 in 2023 to 2,325 beneficiaries in 2024. Although this is not a huge increase, the difference is mainly due to a considerable change in our provision for young people. It is interesting to note that, despite the flooding that closed our kitchen and therefore the Hub Grub Community Café, we still had an increase in the numbers accessing our welfare & health activities. Our visitor sign-in book shows an approximate footfall in 2024 of 6,872.

We look forward to 2025 and hope to improve even further.

Horden Youth and Community Centre

Company Limited by Guarantee

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

Year ended 31 December 2024

Financial review

The Community Centre generated an income of £124,166;(2023 - £129,375) and a net deficit of £38,454; (2023 - £26,194).

The reserves of the charity at the year end amounted to £91,214; (2023 - £129,668). Unrestricted reserves amount to £36,034; (2023 - £67,502) with actual free reserves (i.e. Total reserves excluding fixed assets and designated funds) amounted to £28,840; (2023 - £17,715).

The trustees' annual report and the strategic report were approved on 15 June 2025 and signed on behalf of the board of trustees by:

Edna Connor
Director

Mary Molyneux
Trustee

Horden Youth and Community Centre

Company Limited by Guarantee

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

Year ended 31 December 2024

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

Responsibilities and basis of report

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

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

Independent examiner's statement

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).

Horden Youth and Community Centre

Company Limited by Guarantee

Independent Examiner's Report to the Trustees of Horden Youth and Community Centre *(continued)*

Year ended 31 December 2024

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.

Julie Todd
Tremaine Chartered Certified Accountant
Independent Examiner

19 Tremaine Close
Hartlepool
TS27 3LE

16 June 2025

Horden Youth and Community Centre

Company Limited by Guarantee

Statement of Financial Activities (including income and expenditure account)

Year ended 31 December 2024

		2024			2023
	Note	Unrestricted funds £	Restricted funds £	Total funds £	Total funds £
Income and endowments					
Donations and legacies	5	9,334	74,044	83,378	94,824
Charitable activities	6	39,546	–	39,546	33,375
Investment income	7	1,242	–	1,242	1,176
Total income		<u>50,122</u>	<u>74,044</u>	<u>124,166</u>	<u>129,375</u>
Expenditure					
Expenditure on charitable activities	8	81,590	81,030	162,620	155,569
Total expenditure		<u>81,590</u>	<u>81,030</u>	<u>162,620</u>	<u>155,569</u>
Net expenditure and net movement in funds					
		<u>(31,468)</u>	<u>(6,986)</u>	<u>(38,454)</u>	<u>(26,194)</u>
Reconciliation of funds					
Total funds brought forward		67,502	62,166	129,668	155,862
Total funds carried forward		<u>36,034</u>	<u>55,180</u>	<u>91,214</u>	<u>129,668</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 12 to 22 form part of these financial statements.

Horden Youth and Community Centre

Company Limited by Guarantee

Statement of Financial Position

31 December 2024

	Note	2024 £	2023 £
Fixed assets			
Tangible fixed assets	13	7,194	9,787
Current assets			
Debtors	14	4,230	–
Cash at bank and in hand		82,129	121,044
		<u>86,359</u>	<u>121,044</u>
Creditors: amounts falling due within one year	15	<u>2,339</u>	<u>1,163</u>
Net current assets		<u>84,020</u>	<u>119,881</u>
Total assets less current liabilities		<u>91,214</u>	<u>129,668</u>
Net assets		<u>91,214</u>	<u>129,668</u>
Funds of the charity			
Restricted funds		55,180	62,166
Unrestricted funds		<u>36,034</u>	<u>67,502</u>
Total charity funds	17	<u>91,214</u>	<u>129,668</u>

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

Directors' responsibilities:

- The members have not required the company to obtain an audit of its financial statements for the year in question in accordance with section 476;
- The directors acknowledge their responsibilities for complying with the requirements of the Act with respect to accounting records and the preparation of financial statements.

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

These financial statements were approved by the board of trustees and authorised for issue on 15 June 2025, and are signed on behalf of the board by:

Edna Connor
Director

Mary Molyneux
Trustee

The notes on pages 12 to 22 form part of these financial statements.

Horden Youth and Community Centre

Company Limited by Guarantee

Statement of Cash Flows

Year ended 31 December 2024

	2024	2023
	£	£
Cash flows from operating activities		
Net expenditure	(38,454)	(26,194)
<i>Adjustments for:</i>		
Depreciation of tangible fixed assets	2,593	3,764
Other interest receivable and similar income	(1,242)	(1,176)
<i>Changes in:</i>		
Trade and other debtors	(4,230)	–
Trade and other creditors	1,176	189
Cash generated from operations	(40,157)	(23,417)
Interest received	1,242	1,176
Net cash used in operating activities	<u>(38,915)</u>	<u>(22,241)</u>
Cash flows from investing activities		
Purchase of tangible assets	–	(998)
Net cash used in investing activities	<u>–</u>	<u>(998)</u>
Net decrease in cash and cash equivalents	(38,915)	(23,239)
Cash and cash equivalents at beginning of year	121,044	144,283
Cash and cash equivalents at end of year	<u>82,129</u>	<u>121,044</u>

The notes on pages 12 to 22 form part of these financial statements.

Horden Youth and Community Centre

Company Limited by Guarantee

Notes to the Financial Statements

Year ended 31 December 2024

1. General information

The charity is a public benefit entity and a private company limited by guarantee, registered in England and Wales and a registered charity in England and Wales. The address of the registered office is Eden Street, Horden, Peterlee, SR8 4LH, Durham.

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.

Judgements and key sources of estimation uncertainty

The preparation of the financial statements requires management to make judgements, estimates and assumptions that affect the amounts reported. These estimates and judgements are continually reviewed and are based on experience and other factors, including expectations of future events that are believed to be reasonable under the circumstances.

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.

Horden Youth and Community Centre

Company Limited by Guarantee

Notes to the Financial Statements *(continued)*

Year ended 31 December 2024

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.

Horden Youth and Community Centre

Company Limited by Guarantee

Notes to the Financial Statements *(continued)*

Year ended 31 December 2024

3. Accounting policies *(continued)*

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.

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:

Freehold property	-	25% reducing balance
Fixtures and fittings	-	25% reducing balance
Equipment	-	33% straight line

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. Limited by guarantee

Horden Youth and Community Centre 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.

Horden Youth and Community Centre

Company Limited by Guarantee

Notes to the Financial Statements *(continued)*

Year ended 31 December 2024

5. Donations and legacies

	Unrestricted Funds £	Restricted Funds £	Total Funds 2024 £
Donations			
Donations	1,843	–	1,843
Fundraising	7,491	–	7,491
Grants			
Durham County Council	–	22,264	22,264
Tudor Trust	–	35,000	35,000
East Durham Trust	–	500	500
County Durham Community Foundation	–	12,500	12,500
Hadrian Trust	–	1,000	1,000
Coalfields Regeneration Trust	–	500	500
Hedley Foundation	–	1,000	1,000
Believe Housing	–	1,000	1,000
Neighbourly Foundation	–	280	280
	<u>9,334</u>	<u>74,044</u>	<u>83,378</u>

	Unrestricted Funds £	Restricted Funds £	Total Funds 2023 £
Donations			
Fundraising	213	–	213
Province Durham Masonic Lodge	2,000	–	2,000
Grants			
Tudor Trust	–	35,000	35,000
AAP Foundation	–	1,050	1,050
County Durham Community Foundation	–	9,500	9,500
County Durham Sport	–	4,716	4,716
Coalfields Regeneration Trust	360	–	360
Garfield Weston	–	40,000	40,000
Neighbourly Foundation	–	1,055	1,055
Clegwell Har CIC	–	430	430
Summer fun & food	–	500	500
	<u>2,573</u>	<u>92,251</u>	<u>94,824</u>

Horden Youth and Community Centre

Company Limited by Guarantee

Notes to the Financial Statements *(continued)*

Year ended 31 December 2024

6. Charitable activities

	Unrestricted Funds £	Total Funds 2024 £	Unrestricted Funds £	Total Funds 2023 £
Room Hire, Subs and Session Fees	16,726	16,726	33,285	33,285
Other	22,820	22,820	90	90
	<u>39,546</u>	<u>39,546</u>	<u>33,375</u>	<u>33,375</u>

7. Investment income

	Unrestricted Funds £	Total Funds 2024 £	Unrestricted Funds £	Total Funds 2023 £
Bank interest received	1,242	1,242	1,176	1,176

Horden Youth and Community Centre

Company Limited by Guarantee

Notes to the Financial Statements *(continued)*

Year ended 31 December 2024

8. Expenditure on charitable activities by fund type

	Unrestricted Funds £	Restricted Funds £	Total Funds 2024 £
General Fund	81,590	–	81,590
Tudor Trust	–	35,000	35,000
Garfield Weston	–	30,000	30,000
County Durham Community Foundation	–	11,750	11,750
Believe Housing	–	1,000	1,000
CoalFields Regeneration	–	500	500
Hadrian Trust	–	1,000	1,000
East Durham Trust	–	500	500
Hedley Foundation	–	1,000	1,000
Neighbourly Foundation	–	280	280
	<u>81,590</u>	<u>81,030</u>	<u>162,620</u>

	Unrestricted Funds £	Restricted Funds £	Total Funds 2023 £
General Fund	28,917	–	28,917
Tudor Trust	–	39,834	39,834
PCC - Self Defence	–	7,362	7,362
Garfield Weston	–	46,000	46,000
AAP	–	1,050	1,050
County Durham Community Foundation	–	6,500	6,500
Believe Housing	–	205	205
Co Durham Sport	–	4,716	4,716
Julia & Hans Rausing Trust	–	19,000	19,000
Albert Hunt Trust	–	1,055	1,055
EDT - Peer Support	–	430	430
Semble Grassroots Trust	–	500	500
	<u>28,917</u>	<u>126,652</u>	<u>155,569</u>

Horden Youth and Community Centre

Company Limited by Guarantee

Notes to the Financial Statements *(continued)*

Year ended 31 December 2024

9. Net expenditure

Net expenditure is stated after charging/(crediting):

	2024	2023
	£	£
Depreciation of tangible fixed assets	<u>2,593</u>	<u>3,764</u>

10. Independent examination fees

	2024	2023
	£	£
Fees payable to the independent examiner for: Independent examination of the financial statements	<u>400</u>	<u>400</u>

11. Staff costs

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

	2024	2023
	£	£
Wages and salaries	110,689	101,396
Employer contributions to pension plans	<u>500</u>	<u>333</u>
	<u>111,189</u>	<u>101,729</u>

The average head count of employees during the year was 4 (2023: 4). The average number of full-time equivalent employees during the year is analysed as follows:

	2024	2023
	No.	No.
Centre staff	<u>4</u>	<u>4</u>

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

12. Trustee remuneration and expenses

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

Horden Youth and Community Centre

Company Limited by Guarantee

Notes to the Financial Statements *(continued)*

Year ended 31 December 2024

13. Tangible fixed assets

	Freehold property £	Fixtures and fittings £	Equipment £	Total £
Cost				
At 1 January 2024 and 31 December 2024	<u>170,223</u>	<u>38,340</u>	<u>66,235</u>	<u>274,798</u>
Depreciation				
At 1 January 2024	161,454	38,070	65,487	265,011
Charge for the year	2,192	68	333	2,593
At 31 December 2024	<u>163,646</u>	<u>38,138</u>	<u>65,820</u>	<u>267,604</u>
Carrying amount				
At 31 December 2024	<u>6,577</u>	<u>202</u>	<u>415</u>	<u>7,194</u>
At 31 December 2023	<u>8,769</u>	<u>270</u>	<u>748</u>	<u>9,787</u>

14. Debtors

	2024 £	2023 £
Other debtors	<u>4,230</u>	<u>–</u>

15. Creditors: amounts falling due within one year

	2024 £	2023 £
Accruals and deferred income	400	400
Social security and other taxes	1,494	380
Other creditors	445	383
	<u>2,339</u>	<u>1,163</u>

16. 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 £500 (2023: £333).

Horden Youth and Community Centre

Company Limited by Guarantee

Notes to the Financial Statements *(continued)*

Year ended 31 December 2024

17. Analysis of charitable funds

Unrestricted funds

	At 1 January 2024	Income	Expenditure	At 31 December 2024
	£	£	£	£
General Fund	18,713	50,122	(79,995)	(11,160)
Fixed Asset Fund	8,789	–	(1,595)	7,194
Designated Fund	40,000	–	–	40,000
	<u>67,502</u>	<u>50,122</u>	<u>(81,590)</u>	<u>36,034</u>

	At 1 January 2023	Income	Expenditure	At 31 December 2023
	£	£	£	£
General Fund	6,742	37,124	(25,153)	18,713
Fixed Asset Fund	12,553	–	(3,764)	8,789
Designated Fund	40,000	–	–	40,000
	<u>59,295</u>	<u>37,124</u>	<u>(28,917)</u>	<u>67,502</u>

Restricted funds

	At 1 January 2024	Income	Expenditure	At 31 December 2024
	£	£	£	£
Tudor Trust	29,166	35,000	(35,000)	29,166
Garfield Weston	30,000	–	(30,000)	–
East Durham Trust - Small Grants	–	500	(500)	–
Durham County Council - IT Support	–	22,264	–	22,264
Believe Housing	–	1,000	(1,000)	–
Co Durham Community Foundation	3,000	12,500	(11,750)	3,750
Neighbourly Foundation	–	280	(280)	–
Hadrian Trust	–	1,000	(1,000)	–
Hedley Foundation	–	1,000	(1,000)	–
Coalfields Regeneration Trust	–	500	(500)	–
	<u>62,166</u>	<u>74,044</u>	<u>(81,030)</u>	<u>55,180</u>

Horden Youth and Community Centre

Company Limited by Guarantee

Notes to the Financial Statements *(continued)*

Year ended 31 December 2024

17. Analysis of charitable funds *(continued)*

	At 1 January 2023 £	Income £	Expenditure £	At 31 December 2023 £
Tudor Trust	34,000	35,000	(39,834)	29,166
Garfield Weston	36,000	40,000	(46,000)	30,000
AAP	–	1,050	(1,050)	–
Believe Housing	205	–	(205)	–
PCC - Self Defence	7,362	–	(7,362)	–
Co Durham Community Foundation	–	9,500	(6,500)	3,000
Julia & Hans Rausing Trust	19,000	–	(19,000)	–
Co Durham Sport	–	4,716	(4,716)	–
Neighbourly Foundation	–	1,055	(1,055)	–
Clegwell Har CIC	–	430	(430)	–
Semble Grassroots Trust	–	500	(500)	–
	<u>96,567</u>	<u>92,251</u>	<u>(126,652)</u>	<u>62,166</u>

Horden Youth and Community Centre

Company Limited by Guarantee

Notes to the Financial Statements *(continued)*

Year ended 31 December 2024

18. Analysis of net assets between funds

	Unrestricted Funds £	Restricted Funds £	Total Funds 2024 £
Tangible fixed assets	7,194	–	7,194
Current assets	31,179	55,180	86,359
Creditors less than 1 year	(2,339)	–	(2,339)
Net assets	<u>36,034</u>	<u>55,180</u>	<u>91,214</u>

	Unrestricted Funds £	Restricted Funds £	Total Funds 2023 £
Tangible fixed assets	9,787	–	9,787
Current assets	58,878	62,166	121,044
Creditors less than 1 year	(1,163)	–	(1,163)
Net assets	<u>67,502</u>	<u>62,166</u>	<u>129,668</u>

19. Analysis of changes in net debt

	At 1 Jan 2024 £	Cash flows £	At 31 Dec 2024 £
Cash at bank and in hand	<u>121,044</u>	<u>(38,915)</u>	<u>82,129</u>

HORDEN YOUTH AND COMMUNITY CENTRE

England & Wales - Charity number 1124135

Accounts

COMPANY REGISTRATION NUMBER: 06465699
CHARITY REGISTRATION NUMBER: 1124135

**Horden Youth and Community Centre
Company Limited by Guarantee
Unaudited Financial Statements
31 December 2023**

TREMAINE

Chartered accountants
19 Tremaine Close
Hartlepool
TS27 3LE

Horden Youth and Community Centre

Company Limited by Guarantee

Financial Statements

Year ended 31 December 2023

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Horden Youth and Community Centre

Company Limited by Guarantee

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

Year ended 31 December 2023

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 December 2023.

Reference and administrative details

Registered charity name Horden Youth and Community Centre

Charity registration number 1124135

Company registration number 06465699

Principal office and registered office Eden Street
Horden
Peterlee
SR8 4LH
Durham

The trustees

Edna Connor	Chair
Mary Molyneux	Secretary
Brian James Lloyd	Vice Chairperson
Kenneth Lincoln	Treasurer
Chas Stoddard	Vice Treasurer
Dorothy Welch	
Norman Bayles	
John Pond	
Mary Rutherford	

Independent examiner Julie Todd Tremaine Chartered Certified Accountant
19 Tremaine Close
Hartlepool
TS27 3LE

Structure, governance and management

The organisation is a charitable company limited by guarantee, incorporated as a company on 17 January 2008 and registered as a charity on 19 May 2008. The company was established under a Memorandum of Association which was received to accommodate and clarify charitable status.

Horden Youth and Community Centre

Company Limited by Guarantee

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

Year ended 31 December 2023

Objectives and activities

The charity's objects are :

- To promote the benefit of the inhabitants of Horden and the neighbourhood without distinction of sex or political, religious, or other opinions by associating the local authorities, voluntary organisations and the inhabitants in a common effort to advance education and provide facilities in the interests of social welfare for the recreation and leisure time occupation with the object of improving the conditions of life for the said inhabitants.
- To establish Horden Youth and Community Centre and to maintain and manage, or to cooperate with the statutory authority in the maintenance and management of such a centre for activities promoted by the charity and its constituent bodies.

Strategic report

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

Horden Youth and Community Centre

Company Limited by Guarantee

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

Year ended 31 December 2023

Achievements and performance

2023 has been a much steadier year than 2022. There were still some aftershocks from the Nursery upheaval, but these were dealt with and weathered, leaving us in a strong position from which to move on. Several Nursery staff took the Centre to tribunal, claiming constructive dismissal, but were unsuccessful in their efforts. Durham Council carried out a full and thorough inspection of HYCC's Health & Safety protocols, including the recording of various aspects, which we passed with flying colours.

Education & Employability

Provision and delivery of craft and leisure courses increased considerably from March onwards, allowing us to welcome those who, in the past, have formed the core of our adult community learning activity. HYCC sees the availability of "hobby" courses as essential to mental health and wellbeing, believing that not all education should be aimed at the jobs market. These sessions covered all kinds of skills, from cookery to floristry to ceramics and home fragrances! We have, of course, still run courses designed to improve people's employment prospects. Thanks to a renewed partnership with Eden Training, we have run Driving Theory and CSCS courses, and with other new providers we have run numeracy, resilience and British Sign Language course. The Job Club has continued on a weekly basis, combining towards the end of the year with our Warm Spaces project funded by CDCF.

Young People

With the loss of both the Youth Club and the Nursery during 2022, the only regular provision for young people was provided by ABC Dance. This performance school (formerly Garage Urban Styles) has been a stalwart for several years, and was one of the first activities to return during and after lockdown. We continued providing space during school holidays for Leader Education, a special needs education group specifically for children and young people with complex needs who are unable to access mainstream education. We also ran several holiday activities, particularly through the summer.

Welfare, Health & Wellbeing

The demand for food parcels slowed a little in 2023, although there were still 321 individuals and families needing help with food. The explosion in the cost of living continued to be felt and many people in the Horden community were really struggling to make ends meet. More people, particularly pensioners, used the Hub Grub Community Café for a cheap hot meal - as much for their nutritional wellbeing as for the socialisation aspect. Numbers needing Information, advice and guidance regarding benefits, budget management and other welfare matters remained similar to those in previous years, but there was a further drop in people putting money in to the Credit Union. Our support groups were all back to full strength this year. The OOOPS Group (for people with Ostomies), Snowdrops (Breast Cancer survivors) and Horden Carers provide social and support activities as well as guest speakers for local people. We also created a Grieving Parent Support Group, facilitated in-house, for those who have lost a child (no matter how long ago). Special mention should also go to Men in Sheds, a mental health and social support group for men (and the occasional woman!) facilitated by Trustee Ken Lincoln. In addition to these regular support groups, HYCC hosted monthly immunisation clinics for children and regular one-to-one wellbeing sessions through Wellbeing for Life.

Horden Youth and Community Centre

Company Limited by Guarantee

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

Year ended 31 December 2023

Achievements and performance *(continued)*

Fitness classes were very well-attended in 2023, with variety being the spice of life: Zumba, Seated Exercise, Clubercise, Pilates, Dancercise and Tai Chi were all on offer at various times of the year

Leisure & Socialisation

As always, this has been an outstandingly successful area of community provision! All of our regular groups continued through 2023, including ABC Dance, FAB Bingo, all of our art & craft groups, and the Hub Grub Community Café. The Café in particular has been massively popular, regularly selling out within half an hour of opening. When asked why they use the café, people's reasons are almost equally split between meeting and making friends, and the fact that it is a very reasonably priced 2 course meal, so we understand that the café is essential for both socialising and for mental wellbeing. In addition to the regular groups, we extended our partnerships with providers, particularly WEA and MBC Arts & Wellbeing. This extended our "hobby class" provision to include ceramics, floristry, cupcake decorating, home fragrance and wreath making. We had a concert performance by Happy Together choir, a dementia-friendly choir, as well as an art exhibition and dementia-friendly art sessions through Let's Meet Up. We also held our usual holiday activities.

Beneficiary Summary

Employment & Education

= 163

Young People

= 146

Welfare & Health

= 987 (+ 321 Food Parcels)

Leisure & Socialisation

= 679 (including Warm Spaces)

Total = 2,296 beneficiaries

In 2022, which was the first year that opening was back to normal following the pandemic, we had 1,711 beneficiaries reflecting the needs of the area. In 2023, this rose to 2,296 beneficiaries. Our visitor sign-in book shows an approximate footfall in 2023 of 6,865. We look forward to 2024 and hope to improve even further.

Financial review

The Community Centre generated an income of £129,375 and a net deficit of £26,194.

Funders in 2023 included: Tudor Trust, Garfield Weston Charity, Province Durham Masonic Lodge, East Durham Area Action Partnership, Neighbourly, Clegwell Har CIC, County Durham Sport, Semble Grassroots Trust, and County Durham Community Foundation.

The reserves of the charity at the year end amounted to £129,668. Unrestricted reserves amount to £6,502 with actual free reserves (i.e. Total reserves excluding fixed assets and designated funds) amounted to £17,715.

Horden Youth and Community Centre

Company Limited by Guarantee

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

Year ended 31 December 2023

The trustees' annual report and the strategic report were approved on 7 September 2024 and signed on behalf of the board of trustees by:

Edna Connor
Director

Mary Molyneux
Trustee

Horden Youth and Community Centre

Company Limited by Guarantee

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

Year ended 31 December 2023

I report to the trustees on my examination of the financial statements of Horden Youth and Community Centre ('the charity') for the year ended 31 December 2023.

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.

Julie Todd
Tremaine Chartered Certified Accountant
Independent Examiner

19 Tremaine Close
Hartlepool
TS27 3LE

Dated 8 September 2024

Horden Youth and Community Centre

Company Limited by Guarantee

Statement of Financial Activities (including income and expenditure account)

Year ended 31 December 2023

		2023			2022
	Note	Unrestricted funds £	Restricted funds £	Total funds £	Total funds £
Income and endowments					
Donations and legacies	5	2,573	92,251	94,824	192,403
Charitable activities	6	33,375	–	33,375	22,104
Investment income	7	1,176	–	1,176	328
Total income		<u>37,124</u>	<u>92,251</u>	<u>129,375</u>	<u>214,835</u>
Expenditure					
Expenditure on charitable activities	8	<u>28,917</u>	<u>126,652</u>	<u>155,569</u>	<u>214,902</u>
Total expenditure		<u>28,917</u>	<u>126,652</u>	<u>155,569</u>	<u>214,902</u>
Net expenditure and net movement in funds					
		<u>8,207</u>	<u>(34,401)</u>	<u>(26,194)</u>	<u>(67)</u>
Reconciliation of funds					
Total funds brought forward		59,295	96,567	155,862	155,929
Total funds carried forward		<u>67,502</u>	<u>62,166</u>	<u>129,668</u>	<u>155,862</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 10 to 20 form part of these financial statements.

Horden Youth and Community Centre

Company Limited by Guarantee

Statement of Financial Position

31 December 2023

	Note	2023 £	2022 £
Fixed assets			
Tangible fixed assets	13	9,787	12,553
Current assets			
Cash at bank and in hand		121,044	144,283
Creditors: amounts falling due within one year	14	1,163	974
Net current assets		<u>119,881</u>	<u>143,309</u>
Total assets less current liabilities		<u>129,668</u>	<u>155,862</u>
Net assets		<u>129,668</u>	<u>155,862</u>
Funds of the charity			
Restricted funds		62,166	96,567
Unrestricted funds		<u>67,502</u>	<u>59,295</u>
Total charity funds	16	<u>129,668</u>	<u>155,862</u>

For the year ending 31 December 2023 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 7 September 2024, and are signed on behalf of the board by:

Edna Connor
Director

Mary Molyneux
Trustee

The notes on pages 10 to 20 form part of these financial statements.

Horden Youth and Community Centre

Company Limited by Guarantee

Statement of Cash Flows

Year ended 31 December 2023

	2023 £	2022 £
Cash flows from operating activities		
Net expenditure	(26,194)	(67)
<i>Adjustments for:</i>		
Depreciation of tangible fixed assets	3,764	5,797
Other interest receivable and similar income	(1,176)	(328)
Accrued income	–	(200)
<i>Changes in:</i>		
Trade and other creditors	189	(1,653)
Cash generated from operations	<u>(23,417)</u>	<u>3,549</u>
Interest received	<u>1,176</u>	<u>328</u>
Net cash (used in)/from operating activities	<u>(22,241)</u>	<u>3,877</u>
Cash flows from investing activities		
Purchase of tangible assets	<u>(998)</u>	<u>–</u>
Net cash used in investing activities	<u>(998)</u>	<u>–</u>
Net (decrease)/increase in cash and cash equivalents	(23,239)	3,877
Cash and cash equivalents at beginning of year	144,283	140,406
Cash and cash equivalents at end of year	<u>121,044</u>	<u>144,283</u>

The notes on pages 10 to 20 form part of these financial statements.

Horden Youth and Community Centre

Company Limited by Guarantee

Notes to the Financial Statements

Year ended 31 December 2023

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 Eden Street, Horden, Peterlee, SR8 4LH, Durham.

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.

Judgements and key sources of estimation uncertainty

The preparation of the financial statements requires management to make judgements, estimates and assumptions that affect the amounts reported. These estimates and judgements are continually reviewed and are based on experience and other factors, including expectations of future events that are believed to be reasonable under the circumstances.

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.

Horden Youth and Community Centre

Company Limited by Guarantee

Notes to the Financial Statements *(continued)*

Year ended 31 December 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.

Horden Youth and Community Centre

Company Limited by Guarantee

Notes to the Financial Statements *(continued)*

Year ended 31 December 2023

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:

Freehold property	-	25% reducing balance
Fixtures and fittings	-	25% reducing balance
Equipment	-	33% straight line

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. Limited by guarantee

Horden Youth and Community Centre 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.

Horden Youth and Community Centre

Company Limited by Guarantee

Notes to the Financial Statements *(continued)*

Year ended 31 December 2023

5. Donations and legacies

	Unrestricted Funds £	Restricted Funds £	Total Funds 2023 £
Donations			
Fundraising	213	–	213
Province Durham Masonic Lodge	2,000	–	2,000
Grants			
Tudor Trust	–	35,000	35,000
AAP Foundation	–	1,050	1,050
County Durham Community Foundation	–	9,500	9,500
County Durham Sport	–	4,716	4,716
Coalfields Regeneration Trust	360	–	360
Garfield Weston	–	40,000	40,000
Neighbourly Food Fund	–	1,055	1,055
Clegwell Har CIC	–	430	430
Summer fun & food	–	500	500
	<u>2,573</u>	<u>92,251</u>	<u>94,824</u>
	Unrestricted Funds £	Restricted Funds £	Total Funds 2022 £
Donations			
Donations	541	81	622
Fundraising	2,847	–	2,847
Grants			
Durham County Council	–	59,659	59,659
Tudor Trust	–	37,000	37,000
County Durham Community Foundation	–	9,000	9,000
Police & Crime Commissioners	–	7,362	7,362
Coalfields Regeneration Trust	–	2,000	2,000
Hospital of God Greatham	–	3,000	3,000
Believe Housing	–	478	478
Garfield Weston	–	40,000	40,000
Awards for All	–	9,960	9,960
Julia & Hans Rausing Trust	–	20,000	20,000
Summer fun & food	–	475	475
	<u>3,388</u>	<u>189,015</u>	<u>192,403</u>

Horden Youth and Community Centre

Company Limited by Guarantee

Notes to the Financial Statements *(continued)*

Year ended 31 December 2023

6. Charitable activities

	Unrestricted Funds £	Restricted Funds £	Total Funds 2023 £
Room Hire, Subs and Session Fees	33,285	–	33,285
Other	90	–	90
	<u>33,375</u>	<u>–</u>	<u>33,375</u>

	Unrestricted Funds £	Restricted Funds £	Total Funds 2022 £
Room Hire, Subs and Session Fees	6,112	9,823	15,935
Refreshments	55	–	55
Postage, Stationery and Photocopying	37	–	37
Other	3,328	2,749	6,077
	<u>9,532</u>	<u>12,572</u>	<u>22,104</u>

7. Investment income

	Unrestricted Funds £	Total Funds 2023 £	Unrestricted Funds £	Total Funds 2022 £
Bank interest received	<u>1,176</u>	<u>1,176</u>	<u>328</u>	<u>328</u>

Horden Youth and Community Centre

Company Limited by Guarantee

Notes to the Financial Statements *(continued)*

Year ended 31 December 2023

8. Expenditure on charitable activities by fund type

	Unrestricted Funds £	Restricted Funds £	Total Funds 2023 £
General Fund	28,917	–	28,917
Tudor Trust	–	39,834	39,834
PCC - Self Defence	–	7,362	7,362
Garfield Weston	–	46,000	46,000
AAP	–	1,050	1,050
County Durham Community Foundation	–	6,500	6,500
Believe Housing	–	205	205
Co Durham Sport	–	4,716	4,716
Julia & Hans Rausing Trust	–	19,000	19,000
Albert Hunt Trust	–	1,055	1,055
EDT - Peer Support	–	430	430
Semble Grassroots Trust	–	500	500
	<u>28,917</u>	<u>126,652</u>	<u>155,569</u>

	Unrestricted Funds £	Restricted Funds £	Total Funds 2022 £
General Fund	100,663	–	100,663
Big Lottery Community Fund	–	3,773	3,773
CDCF - Storm Arwen	–	1,000	1,000
Awards For All	–	9,960	9,960
Tudor Trust	–	13,000	13,000
Nursery	–	65,008	65,008
Summer Fun & Food	–	475	475
Garfield Weston	–	4,000	4,000
Hospital of God Greatham	–	3,000	3,000
County Durham Community Foundation	–	8,000	8,000
Believe Housing	–	273	273
Julia & Hans Rausing Trust	–	1,000	1,000
DCC - Covid	–	2,500	2,500
CoalFields Regeneration	–	2,250	2,250
	<u>100,663</u>	<u>114,239</u>	<u>214,902</u>

Horden Youth and Community Centre

Company Limited by Guarantee

Notes to the Financial Statements *(continued)*

Year ended 31 December 2023

9. Net expenditure

Net expenditure is stated after charging/(crediting):

	2023	2022
	£	£
Depreciation of tangible fixed assets	<u>3,764</u>	<u>5,797</u>

10. Independent examination fees

	2023	2022
	£	£
Fees payable to the independent examiner for: Independent examination of the financial statements	<u>400</u>	<u>600</u>

11. Staff costs

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

	2023	2022
	£	£
Wages and salaries	101,396	155,439
Social security costs	–	3,876
Employer contributions to pension plans	<u>333</u>	<u>1,778</u>
	<u>101,729</u>	<u>161,093</u>

The average head count of employees during the year was 4 (2022: 14). The average number of full-time equivalent employees during the year is analysed as follows:

	2023	2022
	No.	No.
Nursery staff	–	10
Centre staff	<u>4</u>	<u>4</u>
	<u>4</u>	<u>14</u>

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

12. Trustee remuneration and expenses

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

Horden Youth and Community Centre

Company Limited by Guarantee

Notes to the Financial Statements *(continued)*

Year ended 31 December 2023

13. Tangible fixed assets

	Freehold property £	Fixtures and fittings £	Equipment £	Total £
Cost				
At 1 January 2023	170,223	38,340	65,237	273,800
Additions	–	–	998	998
At 31 December 2023	<u>170,223</u>	<u>38,340</u>	<u>66,235</u>	<u>274,798</u>
Depreciation				
At 1 January 2023	158,531	37,980	64,736	261,247
Charge for the year	2,923	90	751	3,764
At 31 December 2023	<u>161,454</u>	<u>38,070</u>	<u>65,487</u>	<u>265,011</u>
Carrying amount				
At 31 December 2023	<u>8,769</u>	<u>270</u>	<u>748</u>	<u>9,787</u>
At 31 December 2022	<u>11,692</u>	<u>360</u>	<u>501</u>	<u>12,553</u>

14. Creditors: amounts falling due within one year

	2023 £	2022 £
Accruals and deferred income	400	400
Social security and other taxes	380	226
Other creditors	383	348
	<u>1,163</u>	<u>974</u>

15. 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 £333 (2022: £1,778).

Horden Youth and Community Centre

Company Limited by Guarantee

Notes to the Financial Statements *(continued)*

Year ended 31 December 2023

16. Analysis of charitable funds

Unrestricted funds

	At 1 January 2023	Income	Expenditure	Transfers	At 31 December 2023
	£	£	£	£	£
General Fund	6,742	37,124	(25,153)	–	18,713
Fixed Asset Fund	12,553	–	(3,764)	–	8,789
Designated Fund	40,000	–	–	–	40,000
	<u>59,295</u>	<u>37,124</u>	<u>(28,917)</u>	<u>–</u>	<u>67,502</u>

	At 1 January 2022	Income	Expenditure	Transfers	At 31 December 2022
	£	£	£	£	£
General Fund	71,019	13,248	(100,663)	23,138	6,742
Fixed Asset Fund	25,794	–	–	(13,241)	12,553
Designated Fund	40,000	–	–	–	40,000
	<u>136,813</u>	<u>13,248</u>	<u>(100,663)</u>	<u>9,897</u>	<u>59,295</u>

Restricted funds

	At 1 January 2023	Income	Expenditure	Transfers	At 31 December 2023
	£	£	£	£	£
Tudor Trust	34,000	35,000	(39,834)	–	29,166
Garfield Weston	36,000	40,000	(46,000)	–	30,000
AAP	–	1,050	(1,050)	–	–
Believe Housing	205	–	(205)	–	–
PCC - Self Defence	7,362	–	(7,362)	–	–
Co Durham Community Foundation	–	9,500	(6,500)	–	3,000
Julia & Hans Rausing Trust	19,000	–	(19,000)	–	–
Co Durham Sport	–	4,716	(4,716)	–	–
Neighbourly	–	1,055	(1,055)	–	–
Clegwell Har CIC	–	430	(430)	–	–
Semble Grassroots Trust	–	500	(500)	–	–
	<u>96,567</u>	<u>92,251</u>	<u>(126,652)</u>	<u>–</u>	<u>62,166</u>

Horden Youth and Community Centre

Company Limited by Guarantee

Notes to the Financial Statements *(continued)*

Year ended 31 December 2023

16. Analysis of charitable funds *(continued)*

	At 1 January 2022 £	Income £	Expenditure £	Transfers £	At 31 December 2022 £
Big Lottery Community Fund	3,773	–	(3,773)	–	–
CDCF - Storm Arwen Coalfields Regeneration Trust - Covid Recovery Nursery	–	1,000	(1,000)	–	–
Tudor Trust	250	2,000	(2,250)	–	–
Garfield Weston	2,593	72,312	(65,008)	(9,897)	–
Hospital of God Greatham	10,000	37,000	(13,000)	–	34,000
Believe Housing	–	40,000	(4,000)	–	36,000
DCC - Covid Support	–	3,000	(3,000)	–	–
Awards For All	–	478	(273)	–	205
PCC - Self Defence	2,500	–	(2,500)	–	–
Summer Fun & Food	–	9,960	(9,960)	–	–
Co Durham Community Foundation	–	7,362	–	–	7,362
Julia & Hans Rausing Trust	–	475	(475)	–	–
	–	8,000	(8,000)	–	–
	–	20,000	(1,000)	–	19,000
	<u>19,116</u>	<u>201,587</u>	<u>(114,239)</u>	<u>(9,897)</u>	<u>96,567</u>

Horden Youth and Community Centre

Company Limited by Guarantee

Notes to the Financial Statements *(continued)*

Year ended 31 December 2023

17. Analysis of net assets between funds

	Unrestricted Funds £	Restricted Funds £	Total Funds 2023 £
Tangible fixed assets	9,787	–	9,787
Current assets	58,878	62,166	121,044
Creditors less than 1 year	(1,163)	–	(1,163)
Net assets	<u>67,502</u>	<u>62,166</u>	<u>129,668</u>

	Unrestricted Funds £	Restricted Funds £	Total Funds 2022 £
Tangible fixed assets	12,553	–	12,553
Current assets	47,716	96,567	144,283
Creditors less than 1 year	(974)	–	(974)
Net assets	<u>59,295</u>	<u>96,567</u>	<u>155,862</u>

18. Analysis of changes in net debt

	At 1 Jan 2023 £	Cash flows £	At 31 Dec 2023 £
Cash at bank and in hand	<u>144,283</u>	<u>(23,239)</u>	<u>121,044</u>

HORDEN YOUTH AND COMMUNITY CENTRE

England & Wales - Charity number 1124135

Accounts

COMPANY REGISTRATION NUMBER: 06465699
CHARITY REGISTRATION NUMBER: 1124135

**Horden Youth and Community Centre
Company Limited by Guarantee
Unaudited Financial Statements
31 December 2022**

TREMAINE

Chartered accountants
19 Tremaine Close
Hartlepool
TS27 3LE

Horden Youth and Community Centre

Company Limited by Guarantee

Financial Statements

Year ended 31 December 2022

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Horden Youth and Community Centre

Company Limited by Guarantee

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

Year ended 31 December 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 December 2022.

Reference and administrative details

Registered charity name Horden Youth and Community Centre

Charity registration number 1124135

Company registration number 06465699

Principal office and registered office Eden Street
Horden
Peterlee
SR8 4LH
Durham

The trustees

Edna Connor
Mary Molyneux
Kenneth Lincoln
Stephen Hall Clark (Resigned 27 June 2022)
Chas Stoddard
Dorothy Welch
Daree Hyde (Resigned 28 March 2022)
Norman Bayles
John Pond
Mary Rutherford
Brian James Lloyd (Appointed 28 March 2022)
James Wilson (Appointed 31 March 2022)

Independent examiner Censis
19 Tremaine Close
Hartlepool
TS27 3LE

Structure, governance and management

The organisation is a charitable company limited by guarantee, incorporated as a company on 17 January 2008 and registered as a charity on 19 May 2008. The company was established under a Memorandum of Association which was received to accommodate and clarify charitable status.

Horden Youth and Community Centre

Company Limited by Guarantee

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

Year ended 31 December 2022

Objectives and activities

The charity's objects are :

- To promote the benefit of the inhabitants of Horden and the neighbourhood without distinction of sex or political, religious, or other opinions by associating the local authorities, voluntary organisations and the inhabitants in a common effort to advance education and provide facilities in the interests of social welfare for the recreation and leisure time occupation with the object of improving the conditions of life for the said inhabitants.
- To establish Horden Youth and Community Centre and to maintain and manage, or to cooperate with the statutory authority in the maintenance and management of such a centre for activities promoted by the charity and its constituent bodies.

Strategic report

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

Horden Youth and Community Centre

Company Limited by Guarantee

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

Year ended 31 December 2022

Achievements and performance

2022 has been a turbulent year for Horden Youth & Community Centre, with major losses but, nevertheless, gains in beneficiary numbers.

Horden Young Citizens Project

In March, we sadly had to say goodbye to the Young Citizens group. In the years they have been here, run by Creative Youth Opportunities, they have been funded by various grants, ranging from the Police Crime Commissioner to the National Lottery. Unfortunately, the Lottery funding ran out in February and we were unable to secure any further grants to pay for the running of the group. They have helped and supported more than 200 young people during their tenure here, and we wish them all the best for their future endeavours.

Nursery

Following the ongoing situation with the Nursery and its legal status within HYCC, which had been ongoing since 2019, we unfortunately reached the point where the Nursery closed in June 2022. The situation on both sides had become untenable, and it was simply impossible to reach agreement on future developments. The Board and Management of HYCC wish the departing Nursery staff all the best for the future.

Activities

Some stop-and-start activities this year! The dance coach, John Hansford (who wears many hats) started a mother-and-toddler group which ran for five sessions but, for some reason, did not attract the interest he and we had hoped. Similarly, neither the Maths class nor the English class we started gained any momentum. We ran a computer drop-in for several months but, again, interest appeared to peter out. We can't account for this other than to guess that the fallout from Covid and the long, slow climb to a return to "normal" life meant that people were still wary of group activities. Indeed, several of our regular groups had to cancel sessions due to one or more of their number contracting Covid - a timely and sombre reminder to all of us that the virus had NOT gone away! Cake decorating courses, delivered by WEA, proved to be the most popular new activity of 2022 with over 30 participants across several sessions.

Leisure & Socialisation

As always, this has been our most successful area of community provision! All of our regular pre-pandemic groups had returned by the beginning of 2022 - including dance (now renamed ABC Dance), FAB Bingo, all of our art & craft groups, and the Hub Grub Community Café. The Café in particular has been massively popular, regularly selling out within half an hour of opening - the big breakfast seems to be our most popular offering. In addition to our regular groups, we had, across the year, crafting for the Queen's Platinum Jubilee, a banner display, a performance from Mad about Alice theatre company, and the hugely popular Cake Decorating course. We also had our usual holiday activities and children's parties.

Education & Employability

Our partnerships with Centrepoint and UCQ, delivering CSCS courses to improve employability to local people, continued and succeeded brilliantly, with over 35 young adults achieving their qualification. The Job Club proved a huge success, with 14 attendees gaining jobs. Many others updated their CVs and learned new jobsearch skills, as well as fulfilling their client commitment plans for the DWP.

We welcomed a new partner, Leader Education, during school holidays. Following the stunning

Horden Youth and Community Centre

Company Limited by Guarantee

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

Year ended 31 December 2022

departure of the Nursery in June, we found ourselves with a large space that was unused and lonely. We were approached by Craig Gilvear, who ran a special needs education group specifically for children and young people with complex needs who are unable to access mainstream education.

Welfare & Health

The demand for food parcels increased again in 2022, with 453 individuals and families needing help with food. The explosion in the cost of living was already being felt and, coming on the back of the pandemic as it did, many people in the Horden community were really struggling to make ends meet. This was also reflected in a rise in those needing information, advice and guidance regarding benefits, budget management and other welfare matters. There was also a drop in people putting money in to the Credit Union.

Our support groups were all back to full strength this year. The OOOPS Group (for people with Ostomies), Snowdrops (Breast Cancer survivors) and Horden Carers provide social and support activities as well as guest speakers for local people. Special mention should go to Men in Sheds, a mental health and social support group for men (and the occasional woman!) facilitated by our Trustee Ken Lincoln. Without this group, we wouldn't be able to maintain our community garden. In addition to these regular support groups, we also held a Covid vaccination clinic, NHS Weight Management sessions, one-to-one sessions delivered through Wellbeing for Life, play sessions delivered by Guide Dogs for the Blind, and Durham Area Disability Leisure Group.

Beneficiary Summary

Employment & Education

= 130

Young People

= 255

Welfare & Health

= 574

Leisure & Socialisation

= 752

Total = 1711

This is even higher than in 2019, the last year for which we have figures which reflect the needs of the area. In 2019, there were 1480 beneficiaries and, in 2021, there were 862. We look forward to 2023 and hope to improve even further.

Horden Youth and Community Centre

Company Limited by Guarantee

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

Year ended 31 December 2022

Financial review

The Community Centre generated an income of £214,835 and a net deficit of £1,336.

Funders in 2022 included: National Lottery Community Fund, Tudor Trust, Garfield Weston Charity, Hospital of God at Greatham, Awards for All, Believe Housing Group, Julia and Hans Rausing Trust, Coalfields Regeneration Trust and County Durham Community Foundation.

The reserves of the charity at the year end amounted to £154,593. Unrestricted reserves amount to £52,643 with actual free reserves (i.e. Total reserves excluding fixed assets and designated funds) amounted to £90.

The trustees' annual report and the strategic report were approved on 5 September 2023 and signed on behalf of the board of trustees by:

Edna Connor
Director

Mary Molyneux
Trustee

Horden Youth and Community Centre

Company Limited by Guarantee

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

Year ended 31 December 2022

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

Julie Todd Tremaine Chartered Certified Accountant
Independent Examiner

19 Tremaine Close
Hartlepool
TS27 3LE

5 September 2023

Horden Youth and Community Centre

Company Limited by Guarantee

Statement of Financial Activities (including income and expenditure account)

Year ended 31 December 2022

		2022		2021	
	Note	Unrestricted funds £	Restricted funds £	Total funds £	Total funds £
Income and endowments					
Donations and legacies	5	3,388	189,015	192,403	293,185
Charitable activities	6	9,532	12,572	22,104	26,539
Investment income	7	328	–	328	5
Total income		<u>13,248</u>	<u>201,587</u>	<u>214,835</u>	<u>319,729</u>
Expenditure					
Expenditure on charitable activities	8	<u>100,663</u>	<u>114,239</u>	<u>214,902</u>	<u>348,316</u>
Total expenditure		<u>100,663</u>	<u>114,239</u>	<u>214,902</u>	<u>348,316</u>
Net expenditure		<u>(87,415)</u>	<u>87,348</u>	<u>(67)</u>	<u>(28,587)</u>
Transfers between funds		9,897	(9,897)	–	–
Net movement in funds		<u>(77,518)</u>	<u>77,451</u>	<u>(67)</u>	<u>(28,587)</u>
Reconciliation of funds					
Total funds brought forward		<u>136,813</u>	<u>19,116</u>	<u>155,929</u>	<u>184,516</u>
Total funds carried forward		<u>59,295</u>	<u>96,567</u>	<u>155,862</u>	<u>155,929</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 10 to 21 form part of these financial statements.

Horden Youth and Community Centre

Company Limited by Guarantee

Statement of Financial Position

31 December 2022

	Note	2022 £	2021 £
Fixed assets			
Tangible fixed assets	13	12,553	18,350
Current assets			
Cash at bank and in hand		144,283	140,406
Creditors: amounts falling due within one year	14	974	2,827
Net current assets		<u>143,309</u>	<u>137,579</u>
Total assets less current liabilities		<u>155,862</u>	<u>155,929</u>
Net assets		<u>155,862</u>	<u>155,929</u>
Funds of the charity			
Restricted funds		96,567	19,116
Unrestricted funds		<u>59,295</u>	<u>136,813</u>
Total charity funds	16	<u>155,862</u>	<u>155,929</u>

For the year ending 31 December 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 5 September 2023, and are signed on behalf of the board by:

Edna Connor
Director

Mary Molyneux
Trustee

The notes on pages 10 to 21 form part of these financial statements.

Horden Youth and Community Centre

Company Limited by Guarantee

Statement of Cash Flows

Year ended 31 December 2022

	2022 £	2021 £
Cash flows from operating activities		
Net expenditure	(67)	(28,587)
<i>Adjustments for:</i>		
Depreciation of tangible fixed assets	5,797	7,444
Other interest receivable and similar income	(328)	(5)
Accrued income	(200)	–
<i>Changes in:</i>		
Trade and other creditors	(1,653)	(1,072)
Cash generated from operations	3,549	(22,220)
Interest received	328	5
Net cash from/(used in) operating activities	<u>3,877</u>	<u>(22,215)</u>
Net increase/(decrease) in cash and cash equivalents	3,877	(22,215)
Cash and cash equivalents at beginning of year	140,406	162,621
Cash and cash equivalents at end of year	<u>144,283</u>	<u>140,406</u>

The notes on pages 10 to 21 form part of these financial statements.

Horden Youth and Community Centre

Company Limited by Guarantee

Notes to the Financial Statements

Year ended 31 December 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 Eden Street, Horden, Peterlee, SR8 4LH, Durham.

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.

Judgements and key sources of estimation uncertainty

The preparation of the financial statements requires management to make judgements, estimates and assumptions that affect the amounts reported. These estimates and judgements are continually reviewed and are based on experience and other factors, including expectations of future events that are believed to be reasonable under the circumstances.

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.

Horden Youth and Community Centre

Company Limited by Guarantee

Notes to the Financial Statements *(continued)*

Year ended 31 December 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.

Horden Youth and Community Centre

Company Limited by Guarantee

Notes to the Financial Statements *(continued)*

Year ended 31 December 2022

3. Accounting policies *(continued)*

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.

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:

Freehold property	-	25% reducing balance
Fixtures and fittings	-	25% reducing balance
Equipment	-	33% straight line

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. Limited by guarantee

Horden Youth and Community Centre 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.

Horden Youth and Community Centre

Company Limited by Guarantee

Notes to the Financial Statements *(continued)*

Year ended 31 December 2022

5. Donations and legacies

	Unrestricted Funds £	Restricted Funds £	Total Funds 2022 £
Donations			
Donations	541	81	622
Fundraising	2,847	–	2,847
Grants			
Durham County Council	–	59,659	59,659
Tudor Trust	–	37,000	37,000
County Durham Community Foundation	–	9,000	9,000
Police & Crime Commissioners	–	7,362	7,362
Coalfields Regeneration Trust	–	2,000	2,000
Hospital of God Greatham	–	3,000	3,000
Believe Housing	–	478	478
Garfield Weston	–	40,000	40,000
Awards for All	–	9,960	9,960
Julia & Hans Rausing Trust	–	20,000	20,000
Summer fun & food	–	475	475
	<u>3,388</u>	<u>189,015</u>	<u>192,403</u>
	Unrestricted Funds £	Restricted Funds £	Total Funds 2021 £
Donations			
Donations	1,096	–	1,096
Fundraising	6	–	6
Grants			
Durham County Council	–	19,727	19,727
Tudor Trust	–	32,000	32,000
Big Lottery Community Fund	–	112,578	112,578
AAP Foundation	–	3,105	3,105
County Durham Community Foundation	–	2,273	2,273
East Durham Trust	–	4,620	4,620
Coalfields Regeneration Trust	–	2,500	2,500
Hospital of God Greatham	–	1,000	1,000
Virgin Media	–	1,000	1,000
Albert Hunt Trust	–	2,000	2,000
Job Retention Scheme	29,975	–	29,975
CDHG	–	81,105	81,105
Sports Foundation	–	200	200
	<u>31,077</u>	<u>262,108</u>	<u>293,185</u>

Horden Youth and Community Centre

Company Limited by Guarantee

Notes to the Financial Statements *(continued)*

Year ended 31 December 2022

6. Charitable activities

	Unrestricted Funds £	Restricted Funds £	Total Funds 2022 £
Room Hire, Subs and Session Fees	6,112	9,823	15,935
Refreshments	55	–	55
Postage, Stationery and Photocopying	37	–	37
Other	3,328	2,749	6,077
	<u>9,532</u>	<u>12,572</u>	<u>22,104</u>

	Unrestricted Funds £	Restricted Funds £	Total Funds 2021 £
Room Hire, Subs and Session Fees	1,527	16,205	17,732
Refreshments	313	–	313
Postage, Stationery and Photocopying	93	–	93
Other	6,083	2,318	8,401
	<u>8,016</u>	<u>18,523</u>	<u>26,539</u>

Horden Youth and Community Centre

Company Limited by Guarantee

Notes to the Financial Statements *(continued)*

Year ended 31 December 2022

7. Investment income

	Unrestricted Funds £	Total Funds 2022 £	Unrestricted Funds £	Total Funds 2021 £
Bank interest received	<u>328</u>	<u>328</u>	<u>5</u>	<u>5</u>

Horden Youth and Community Centre

Company Limited by Guarantee

Notes to the Financial Statements *(continued)*

Year ended 31 December 2022

8. Expenditure on charitable activities by fund type

	Unrestricted Funds £	Restricted Funds £	Total Funds 2022 £
General Fund	100,663	–	100,663
Big Lottery Community Fund	–	3,773	3,773
CDCF - Storm Arwen	–	1,000	1,000
Awards For All	–	9,960	9,960
Tudor Trust	–	13,000	13,000
Nursery	–	65,008	65,008
Summer Fun & Food	–	475	475
Garfield Weston	–	4,000	4,000
Hospital of God Greatham	–	3,000	3,000
County Durham Community Foundation	–	8,000	8,000
Believe Housing	–	273	273
Julia & Hans Rausing Trust	–	1,000	1,000
DCC - Covid	–	2,500	2,500
CoalFields Regeneration	–	2,250	2,250
	<u>100,663</u>	<u>114,239</u>	<u>214,902</u>

	Unrestricted Funds £	Restricted Funds £	Total Funds 2021 £
Big Lottery Community Fund	–	141,634	141,634
The Henry Smith Charity	–	22,047	22,047
Tudor Trust	–	50,000	50,000
Nursery	–	94,372	94,372
Garfield Weston	–	2,000	2,000
AAP Meet, Greet & Eat	–	3,765	3,765
Hospital of God Greatham	–	1,000	1,000
Sport Foundation	–	200	200
East Durham Trust - Small Grants	–	2,480	2,480
Virgin Media	–	1,000	1,000
County Durham Community Foundation	–	2,273	2,273
Hub Grub	–	1,965	1,965
Believe Housing	–	1,857	1,857
Street Games	–	766	766
DCC - Covid	–	16,597	16,597
Albert Hunt Trust	–	2,000	2,000
EDT - Peer Support	–	2,110	2,110
CoalFields Regeneration	–	2,250	2,250
	–	<u>348,316</u>	<u>348,316</u>

Horden Youth and Community Centre

Company Limited by Guarantee

Notes to the Financial Statements *(continued)*

Year ended 31 December 2022

9. Net expenditure

Net expenditure is stated after charging/(crediting):

	2022	2021
	£	£
Depreciation of tangible fixed assets	<u>5,797</u>	<u>7,444</u>

10. Independent examination fees

	2022	2021
	£	£
Fees payable to the independent examiner for: Independent examination of the financial statements	<u>500</u>	<u>500</u>

11. Staff costs

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

	2022	2021
	£	£
Wages and salaries	155,439	200,100
Social security costs	3,876	8,595
Employer contributions to pension plans	<u>1,778</u>	<u>2,776</u>
	<u>161,093</u>	<u>211,471</u>

The average head count of employees during the year was 14 (2021: 13). The average number of full-time equivalent employees during the year is analysed as follows:

	2022	2021
	No.	No.
Nursery staff	10	9
Centre staff	<u>4</u>	<u>4</u>
	<u>14</u>	<u>13</u>

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

12. Trustee remuneration and expenses

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

Horden Youth and Community Centre

Company Limited by Guarantee

Notes to the Financial Statements *(continued)*

Year ended 31 December 2022

13. Tangible fixed assets

	Freehold property £	Fixtures and fittings £	Equipment £	Total £
Cost				
At 1 January 2022 and 31 December 2022	<u>170,223</u>	<u>38,340</u>	<u>65,237</u>	<u>273,800</u>
Depreciation				
At 1 January 2022	154,634	37,860	62,956	255,450
Charge for the year	3,897	120	1,780	5,797
At 31 December 2022	<u>158,531</u>	<u>37,980</u>	<u>64,736</u>	<u>261,247</u>
Carrying amount				
At 31 December 2022	<u>11,692</u>	<u>360</u>	<u>501</u>	<u>12,553</u>
At 31 December 2021	<u>15,589</u>	<u>480</u>	<u>2,281</u>	<u>18,350</u>

14. Creditors: amounts falling due within one year

	2022 £	2021 £
Accruals and deferred income	400	600
Social security and other taxes	226	1,879
Other creditors	348	348
	<u>974</u>	<u>2,827</u>

15. 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 £1,778 (2021: £2,776).

Horden Youth and Community Centre

Company Limited by Guarantee

Notes to the Financial Statements *(continued)*

Year ended 31 December 2022

16. Analysis of charitable funds

Unrestricted funds

	At 1 January 2022	Income	Expenditure	Transfers	At 31 December 2022
	£	£	£	£	£
General Fund	71,019	13,248	(100,663)	23,138	6,742
Fixed Asset Fund	25,794	–	–	(13,241)	12,553
Designated Fund	40,000	–	–	–	40,000
	<u>136,813</u>	<u>13,248</u>	<u>(100,663)</u>	<u>9,897</u>	<u>59,295</u>

	At 1 January 2021	Income	Expenditure	Transfers	At 31 December 2021
	£	£	£	£	£
General Fund	(3,773)	39,098	–	35,694	71,019
Fixed Asset Fund	25,794	–	–	–	25,794
Designated Fund	40,000	–	–	–	40,000
	<u>62,021</u>	<u>39,098</u>	<u>–</u>	<u>35,694</u>	<u>136,813</u>

Restricted funds

	At 1 January 2022	Income	Expenditure	Transfers	At 31 December 2022
	£	£	£	£	£
Big Lottery Community Fund	3,773	–	(3,773)	–	–
CDCF - Storm Arwen	–	1,000	(1,000)	–	–
Coalfields Regeneration Trust - Covid Recovery Nursery	250	2,000	(2,250)	–	–
Tudor Trust	2,593	72,312	(65,008)	(9,897)	–
Garfield Weston	10,000	37,000	(13,000)	–	34,000
Hospital of God Greatham	–	40,000	(4,000)	–	36,000
Believe Housing	–	3,000	(3,000)	–	–
DCC - Covid Support Awards For All	–	478	(273)	–	205
PCC - Self Defence	2,500	–	(2,500)	–	–
Summer Fun & Food	–	9,960	(9,960)	–	–
CDCF	–	7,362	–	–	7,362
Julia & Hans Rausing Trust	–	475	(475)	–	–
	–	8,000	(8,000)	–	–
	–	20,000	(1,000)	–	19,000
	<u>19,116</u>	<u>201,587</u>	<u>(114,239)</u>	<u>(9,897)</u>	<u>96,567</u>

Horden Youth and Community Centre

Company Limited by Guarantee

Notes to the Financial Statements *(continued)*

Year ended 31 December 2022

16. Analysis of charitable funds *(continued)*

	At 1 January 2021 £	Income £	Expenditure £	Transfers £	At 31 December 2021 £
Big Lottery Community Fund	32,829	112,578	(141,634)	–	3,773
CDCF - Storm Arwen	–	–	–	–	–
The Henry Smith Charity Coalfields Regeneration Trust - Covid Recovery	22,047	–	(22,047)	–	–
Co Durham Community Foundation - Covid Recovery	–	2,500	(2,250)	–	250
Nursery	–	2,273	(2,273)	–	–
Tudor Trust	33,031	99,628	(94,372)	(35,694)	2,593
Tudor Trust - Wellbeing	30,000	30,000	(50,000)	–	10,000
Garfield Weston	–	2,000	(2,000)	–	–
AAP Meet, Greet & Eat	–	3,765	(3,765)	–	–
East Durham Trust - Small Grants	–	2,480	(2,480)	–	–
Hospital of God	–	1,000	(1,000)	–	–
Greatham	–	200	(200)	–	–
Sport Foundation	–	1,000	(1,000)	–	–
Virgin Media - Volunteer Reward Scheme	–	1,000	(1,000)	–	–
Believe Housing - Hub	–	–	–	–	–
Grub	1,857	–	(1,857)	–	–
Believe Housing	1,965	–	(1,965)	–	–
Street Games	766	–	(766)	–	–
DCC - Covid Support	–	19,097	(16,597)	–	2,500
Albert Hunt Trust	–	2,000	(2,000)	–	–
EDT - Peer Support	–	2,110	(2,110)	–	–
	<u>122,495</u>	<u>280,631</u>	<u>(348,316)</u>	<u>(35,694)</u>	<u>19,116</u>

Horden Youth and Community Centre

Company Limited by Guarantee

Notes to the Financial Statements *(continued)*

Year ended 31 December 2022

17. Analysis of net assets between funds

	Unrestricted Funds £	Restricted Funds £	Total Funds 2022 £
Tangible fixed assets	12,553	–	12,553
Current assets	47,716	96,567	144,283
Creditors less than 1 year	(974)	–	(974)
Net assets	<u>59,295</u>	<u>96,567</u>	<u>155,862</u>

	Unrestricted Funds £	Restricted Funds £	Total Funds 2021 £
Tangible fixed assets	18,350	–	18,350
Current assets	121,290	19,116	140,406
Creditors less than 1 year	(2,827)	–	(2,827)
Net assets	<u>136,813</u>	<u>19,116</u>	<u>155,929</u>

18. Analysis of changes in net debt

	At 1 Jan 2022 £	Cash flows £	At 31 Dec 2022 £
Cash at bank and in hand	<u>140,406</u>	<u>3,877</u>	<u>144,283</u>

HORDEN YOUTH AND COMMUNITY CENTRE

England & Wales - Charity number 1124135

Accounts

Horden Youth and Community Centre
Company Limited by Guarantee
Unaudited Financial Statements
31 December 2021

Horden Youth and Community Centre

Company Limited by Guarantee

Financial Statements

Year ended 31 December 2021

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Horden Youth and Community Centre

Company Limited by Guarantee

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

Year ended 31 December 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 December 2021.

Reference and administrative details

Registered charity name Horden Youth and Community Centre

Charity registration number 1124135

Company registration number 06465699

Principal office and registered office Eden Street
Horden
Peterlee
SR8 4LH
Durham

The trustees

Edna Connor	Chair
Mary Molyneux	Secretary
Kenneth Lincoln	Vice Chairperson
Stephen Hall Clark	(Resigned 27 June 2022)
Chas Stoddard	Vice Treasurer
Dorothy Welch	
Daree Hyde	(Resigned 28 March 2022)
Norman Bayles	
John Pond	
Mary Rutherford	
Brian James Lloyd	(Appointed 28 March 2022)
James Wilson	(Appointed 31 March 2022)

Independent examiner Censis
Exchange Building
66 Church Street
Hartlepool
TS24 7DN

Structure, governance and management

The organisation is a charitable company limited by guarantee, incorporated as a company on 17 January 2008 and registered as a charity on 19 May 2008. The company was established under a Memorandum of Association which was received to accommodate and clarify charitable status.

Horden Youth and Community Centre

Company Limited by Guarantee

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

Year ended 31 December 2021

Objectives and activities

The charity's objects are :

- To promote the benefit of the inhabitants of Horden and the neighbourhood without distinction of sex or political, religious, or other opinions by associating the local authorities, voluntary organisations and the inhabitants in a common effort to advance education and provide facilities in the interests of social welfare for the recreation and leisure time occupation with the object of improving the conditions of life for the said inhabitants.
- To establish Horden Youth and Community Centre and to maintain and manage, or to cooperate with the statutory authority in the maintenance and management of such a centre for activities promoted by the charity and its constituent bodies.

Strategic report

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

Horden Youth and Community Centre

Company Limited by Guarantee

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

Year ended 31 December 2021

Achievements and performance

After the confusion and chaos of 2020, 2021 started with...more of the same. A nationwide lockdown was in place from January to May, although the Nursery was able to open as normal and the Young Citizens were allowed to meet, albeit with very limited numbers. They continued their online and outside sessions as they had done during 2020. The dance also continued with strict protocols in place.

These protocols included doorbell entry only to the building; a one-way system for those who did come in; no-one allowed entry who did not need to be there - such as parents for Nursery, dance and Young Citizens, who dropped off their children at the front doors and then left; masks for those in the building; and hand-washing and sanitizing on a regular basis.

Management staff were furloughed again, getting a percentage of their wages from the government's Job Retention Scheme. The Nursery staff and Facilities Operative, however, worked as normal throughout the year.

Later in the lockdown period, the rules for furlough eased so that staff could return to work part time and be furloughed for the rest of their mandated hours, so the Centre staff began a strange mixture of furlough, and hybrid working - sometimes in the building, sometimes working from home. This allowed a considerable amount of administrative work to be carried out, although naturally there were no courses or activities open to the public. An exception to this was the Men in Sheds group, which was exempt from strict lockdown rules as a mental health peer support group.

Once lockdown was lifted on May 17th, the staff continued hybrid working to minimize contact. A third member of staff was taken on board: three days as part-time administrative work, primarily to increase fundraising activity, and one day as a coach for the Job Club, which was part of the Centre's priority opening to the public. Some groups returned - the OOOPS group, providing support for people with 'ostomies'; the clippy mat group (soon renamed Yarn and Yatter); and some adult training courses. These courses were very hit-and-miss as, although they were advertised, recruitment take up was very slow and as many courses were cancelled as started up. Naturally enough, it appeared that the general public of all ages were very wary of returning to "normal", however many safety protocols could be put in place.

In July, HYCC was able to hold its first Trustee Meeting of 2021.

It was only in August that some form of normality began to creep in to the day-to-day function of the Community Centre. More support groups returned, as did the art group and the FAB bingo ladies. The Credit Union reopened, as did the welfare rights advice sessions. We saw a huge rise in people needing help with filling in forms and in food parcel referrals, as well as the introduction of a new fuel voucher scheme for gas and electricity.

The major focus for the management and Trustees during this time was on the legal and administrative status of HYCC Nursery. Tensions which arose during 2020 were only

Horden Youth and Community Centre

Company Limited by Guarantee

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

Year ended 31 December 2021

Achievements and performance *(continued)*

exacerbated in 2021 as historically, the Nursery had operated as an independent entity within the Centre, while being "under the umbrella" of the Charity. It had never been legally or officially determined what this term actually meant, and their independence and autonomy was firmly enforced by the then Chair (who was legally removed at the end of 2020 under S168 of the Companies Act) and, by default, the Board of Trustees. The Board were, and are, legally the Nursery's employers. In an attempt to to rectify the shortcomings and failings of the past and to act in a way that would prevent their trusteeship (and their role as employers) from being called into question, the Trustees took action.

A 3000-page document was submitted to LawWorks, as recommended by the Charity Commission, in order to confirm (or otherwise) the Nursery's status within the Charity.

The Nursery was held to be an equal part of the Charity with the Community Centre and therefore subject to all of the same rules, guidelines and responsibilities required by the Charity Commission and Company House. As a result much of the Nursery's autonomy was removed. In short, they had to legally account for their actions as an arm of The Charity.

The Nursery perceived these actions as being hostile, and interpreted them as bullying and harassment. This resulted in several grievances being submitted, investigated, and subsequently dismissed or only partially upheld. This, naturally, led to further accusations of bias.

While the ramifications of this situation were major, the necessity for dealing on a weekly, sometimes daily, basis with the basic administration involved in trying to get the Nursery to provide information took up more than 50% of the working hours of Centre staff. This led to a backlog in funding applications and other fundamental work of the Centre.

Although our bottom line seemed healthy at the end of December 2021, the Centre Management were fully aware that funding and the general financial position would become an urgent problem when Lottery funding came to an end in February 2022.

The beneficiary figures for the year are as follows:

Young people:

Dance	150
Youth Club	50
Nursery	60
Birthday parties	100

Adults:

Training courses & education	32
Craft groups	25
Socialisation Groups	50
Computer drop-in	15
Job Club	20
Men in Sheds	20
Support Groups	40+

Horden Youth and Community Centre

Company Limited by Guarantee

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

Year ended 31 December 2021

Achievements and performance *(continued)*

Welfare:

Credit Union	30
Welfare support and advice	20
Food parcels and poverty	250

Total = 862 beneficiaries

In 2019, the last year for which we can provide fairly accurate figures, we estimated that we had helped and supported 1480 people. Now that most restrictions have been lifted and we source new providers, we hope levels will continue rising to pre-Covid levels by 2022. Additionally, public confidence in venturing into community buildings is growing, which will hopefully also improve our figures.

So, as we approach another year, we are keeping our fingers crossed that the management and administration situation can be resolved and that beneficiary figures will continue to improve. There are already several potential room bookings in the pipeline and we will be resuming the work of the Community Café in the new year. Additionally, the Young Citizens should be returning and we are confident that training courses will be much better attended once public confidence improves significantly.

We look forward to 2022 with some trepidation...but at least there should be no more national lockdowns for the foreseeable future!

Financial review

The Community Centre generated an income of £319,729 and a net deficit of £28,587. Funders in 2021 included: National Lottery Community Fund, East Durham Trust; Believe Housing; Durham County Council; Tudor Trust and East Durham AAP.

The reserves of the charity at the year end amounted to £155,929. Unrestricted reserves amount to £136,813 with actual free reserves (i.e. Total reserves excluding fixed assets and designated funds) amounted to £118,463.

The trustees' annual report and the strategic report were approved on 22 September 2022 and signed on behalf of the board of trustees by:

Edna Connor
Director

Horden Youth and Community Centre

Company Limited by Guarantee

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

Year ended 31 December 2021

I report to the trustees on my examination of the financial statements of Horden Youth and Community Centre ('the charity') for the year ended 31 December 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

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

I have completed my examination. I confirm that no matters have come to my attention in connection with the examination giving me cause to believe:

1. accounting records were not kept in respect of the charity as required by section 386 of the 2006 Act; or
2. the financial statements do not accord with those records; or
3. the financial statements do not comply with the accounting requirements of section 396 of the 2006 Act other than any requirement that the accounts give a 'true and fair' view which is not a matter considered as part of an independent examination; or
4. the financial statements have not been prepared in accordance with the methods and principles of the Statement of Recommended Practice for accounting and reporting by charities applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102).

Horden Youth and Community Centre

Company Limited by Guarantee

Independent Examiner's Report to the Trustees of Horden Youth and Community Centre *(continued)*

Year ended 31 December 2021

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.



Censis
Independent Examiner

Exchange Building
66 Church Street
Hartlepool
TS24 7DN

23 September 2022

Horden Youth and Community Centre

Company Limited by Guarantee

Statement of Financial Activities (including income and expenditure account)

Year ended 31 December 2021

		2021		2020	
	Note	Unrestricted funds £	Restricted funds £	Total funds £	Total funds £
Income and endowments					
Donations and legacies	5	31,077	262,108	293,185	340,050
Charitable activities	6	8,016	18,523	26,539	18,138
Investment income	7	5	–	5	174
Total income		<u>39,098</u>	<u>280,631</u>	<u>319,729</u>	<u>358,362</u>
Expenditure					
Expenditure on charitable activities	8	–	348,316	348,316	339,909
Total expenditure		<u>–</u>	<u>348,316</u>	<u>348,316</u>	<u>339,909</u>
Net (expenditure)/income		<u>39,098</u>	<u>(67,685)</u>	<u>(28,587)</u>	<u>18,453</u>
Transfers between funds		35,694	(35,694)	–	–
Net movement in funds		<u>74,792</u>	<u>(103,379)</u>	<u>(28,587)</u>	<u>18,453</u>
Reconciliation of funds					
Total funds brought forward		<u>62,021</u>	<u>122,495</u>	<u>184,516</u>	<u>166,063</u>
Total funds carried forward		<u>136,813</u>	<u>19,116</u>	<u>155,929</u>	<u>184,516</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 22 form part of these financial statements.

Horden Youth and Community Centre

Company Limited by Guarantee

Statement of Financial Position

31 December 2021

	Note	2021 £	2020 £
Fixed assets			
Tangible fixed assets	13	18,350	25,794
Current assets			
Cash at bank and in hand		140,406	162,621
Creditors: amounts falling due within one year	14	2,827	3,899
Net current assets		<u>137,579</u>	<u>158,722</u>
Total assets less current liabilities		<u>155,929</u>	<u>184,516</u>
Net assets		<u>155,929</u>	<u>184,516</u>
Funds of the charity			
Restricted funds		19,116	122,495
Unrestricted funds		<u>136,813</u>	<u>62,021</u>
Total charity funds	16	<u>155,929</u>	<u>184,516</u>

For the year ending 31 December 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 September 2022, and are signed on behalf of the board by:

Edna Connor
Director

The notes on pages 11 to 22 form part of these financial statements.

Horden Youth and Community Centre

Company Limited by Guarantee

Statement of Cash Flows

Year ended 31 December 2021

	2021	2020
	£	£
Cash flows from operating activities		
Net (expenditure)/income	(28,587)	18,453
<i>Adjustments for:</i>		
Depreciation of tangible fixed assets	7,444	8,735
Other interest receivable and similar income	(5)	(174)
<i>Changes in:</i>		
Trade and other debtors	–	1,025
Trade and other creditors	(1,072)	(10,591)
Cash generated from operations	(22,220)	17,448
Interest received	5	174
Net cash (used in)/from operating activities	<u>(22,215)</u>	<u>17,622</u>
Cash flows from investing activities		
Purchase of tangible assets	–	(2,550)
Net cash used in investing activities	<u>–</u>	<u>(2,550)</u>
Net (decrease)/increase in cash and cash equivalents	(22,215)	15,072
Cash and cash equivalents at beginning of year	162,621	147,549
Cash and cash equivalents at end of year	<u>140,406</u>	<u>162,621</u>

The notes on pages 11 to 22 form part of these financial statements.

Horden Youth and Community Centre

Company Limited by Guarantee

Notes to the Financial Statements

Year ended 31 December 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 Eden Street, Horden, Peterlee, SR8 4LH, Durham.

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.

Judgements and key sources of estimation uncertainty

The preparation of the financial statements requires management to make judgements, estimates and assumptions that affect the amounts reported. These estimates and judgements are continually reviewed and are based on experience and other factors, including expectations of future events that are believed to be reasonable under the circumstances.

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.

Horden Youth and Community Centre

Company Limited by Guarantee

Notes to the Financial Statements *(continued)*

Year ended 31 December 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.

Horden Youth and Community Centre

Company Limited by Guarantee

Notes to the Financial Statements *(continued)*

Year ended 31 December 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:

Freehold property	-	25% reducing balance
Fixtures and fittings	-	25% reducing balance
Equipment	-	33% straight line

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. Limited by guarantee

Horden Youth and Community Centre 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.

Horden Youth and Community Centre

Company Limited by Guarantee

Notes to the Financial Statements *(continued)*

Year ended 31 December 2021

5. Donations and legacies

	Unrestricted Funds £	Restricted Funds £	Total Funds 2021 £
Donations			
Donations	1,096	–	1,096
Fund Generation	6	–	6
Grants			
Durham County Council	–	19,727	19,727
Tudor Trust	–	32,000	32,000
Big Lottery Community Fund	–	112,578	112,578
AAP Foundation	–	3,105	3,105
County Durham Community Foundation	–	2,273	2,273
East Durham Trust	–	4,620	4,620
Coalfields Regeneration Trust	–	2,500	2,500
Hospital of God Greatham	–	1,000	1,000
Virgin Media	–	1,000	1,000
Albert Hunt Trust	–	2,000	2,000
Job Retention Scheme	29,975	–	29,975
CDHG	–	81,105	81,105
Sports Foundation	–	200	200
	<u>31,077</u>	<u>262,108</u>	<u>293,185</u>

Horden Youth and Community Centre

Company Limited by Guarantee

Notes to the Financial Statements *(continued)*

Year ended 31 December 2021

5. Donations and legacies *(continued)*

	Unrestricted Funds £	Restricted Funds £	Total Funds 2020 £
Donations			
Donations	2,200	–	2,200
Fund Generation	22	–	22
In Kind Direct	511	–	511
Grants			
Durham County Council	–	102,340	102,340
Big Lottery Community Fund	–	129,839	129,839
East Durham Trust	–	2,790	2,790
The Henry Smith Charity	–	20,550	20,550
Believe Housing	–	2,000	2,000
Street Games	–	744	744
Awards for All	–	9,446	9,446
East Durham Area Action Partnership	–	350	350
Local Authority Business Support Grant	10,000	–	10,000
Job Retention Scheme	22,176	37,082	59,258
	<u>34,909</u>	<u>305,141</u>	<u>340,050</u>

Horden Youth and Community Centre

Company Limited by Guarantee

Notes to the Financial Statements *(continued)*

Year ended 31 December 2021

6. Charitable activities

	Unrestricted Funds £	Restricted Funds £	Total Funds 2021 £
Room Hire, Subs and Session Fees	1,527	16,205	17,732
Refreshments	313	–	313
Postage, Stationery and Photocopying	93	–	93
Other	6,083	2,318	8,401
	<u>8,016</u>	<u>18,523</u>	<u>26,539</u>

	Unrestricted Funds £	Restricted Funds £	Total Funds 2020 £
Room Hire, Subs and Session Fees	9,401	7,033	16,434
Refreshments	4	–	4
Postage, Stationery and Photocopying	157	–	157
Other	1,453	90	1,543
	<u>11,015</u>	<u>7,123</u>	<u>18,138</u>

7. Investment income

	Unrestricted Funds £	Total Funds 2021 £	Unrestricted Funds £	Total Funds 2020 £
Bank interest received	<u>5</u>	<u>5</u>	<u>174</u>	<u>174</u>

Horden Youth and Community Centre

Company Limited by Guarantee

Notes to the Financial Statements *(continued)*

Year ended 31 December 2021

8. Expenditure on charitable activities by fund type

	Unrestricted Funds £	Restricted Funds £	Total Funds 2021 £
General Fund	–	–	–
Big Lottery Community Fund	–	141,634	141,634
The Henry Smith Charity	–	22,047	22,047
Tudor Trust	–	50,000	50,000
Nursery	–	94,372	94,372
Tudor Trust - Wellbeing	–	2,000	2,000
AAP Meet, Greet & Eat	–	3,765	3,765
Hospital of God Greatham	–	1,000	1,000
Sport Foundation	–	200	200
East Durham Trust - Small Grants	–	2,480	2,480
Virgin Media	–	1,000	1,000
County Durham Community Foundation	–	2,273	2,273
Hub Grub	–	1,965	1,965
Believe Housing	–	1,857	1,857
Street Games	–	766	766
DCC - Covid	–	16,597	16,597
Albert Hunt Trust	–	2,000	2,000
EDT - Peer Support	–	2,110	2,110
CoalFields Regeneration	–	2,250	2,250
	–	<u>348,316</u>	<u>348,316</u>

	Unrestricted Funds £	Restricted Funds £	Total Funds 2020 £
General Fund	66,096	–	66,096
Big Lottery Community Fund	–	109,435	109,435
The Henry Smith Charity	–	12,110	12,110
Awards For All	–	9,446	9,446
Nursery	–	133,993	133,993
East Durham Trust - Small Grants	–	2,790	2,790
Believe Housing	–	143	143
Street Games	–	744	744
Durham County Council - Small Grants	–	4,802	4,802
DCC - Covid	–	350	350
	<u>66,096</u>	<u>273,813</u>	<u>339,909</u>

Horden Youth and Community Centre

Company Limited by Guarantee

Notes to the Financial Statements *(continued)*

Year ended 31 December 2021

9. Net (expenditure)/income

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

	2021	2020
	£	£
Depreciation of tangible fixed assets	<u>7,444</u>	<u>8,735</u>

10. Independent examination fees

	2021	2020
	£	£
Fees payable to the independent examiner for: Independent examination of the financial statements	<u>600</u>	<u>600</u>

11. Staff costs

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

	2021	2020
	£	£
Wages and salaries	200,100	169,572
Social security costs	8,595	6,989
Employer contributions to pension plans	<u>2,776</u>	<u>5,468</u>
	<u>211,471</u>	<u>182,029</u>

The average head count of employees during the year was 13 (2020: 13). The average number of full-time equivalent employees during the year is analysed as follows:

	2021	2020
	No.	No.
Nursery staff	9	10
Centre staff	<u>4</u>	<u>3</u>
	<u>13</u>	<u>13</u>

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

12. Trustee remuneration and expenses

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

Horden Youth and Community Centre

Company Limited by Guarantee

Notes to the Financial Statements *(continued)*

Year ended 31 December 2021

13. Tangible fixed assets

	Freehold property £	Fixtures and fittings £	Equipment £	Total £
Cost				
At 1 January 2021 and 31 December 2021	<u>170,223</u>	<u>38,340</u>	<u>65,237</u>	<u>273,800</u>
Depreciation				
At 1 January 2021	149,438	37,700	60,868	248,006
Charge for the year	5,196	160	2,088	7,444
At 31 December 2021	<u>154,634</u>	<u>37,860</u>	<u>62,956</u>	<u>255,450</u>
Carrying amount				
At 31 December 2021	<u>15,589</u>	<u>480</u>	<u>2,281</u>	<u>18,350</u>
At 31 December 2020	<u>20,785</u>	<u>640</u>	<u>4,369</u>	<u>25,794</u>

14. Creditors: amounts falling due within one year

	2021 £	2020 £
Accruals and deferred income	600	600
Social security and other taxes	1,879	2,951
Other creditors	348	348
	<u>2,827</u>	<u>3,899</u>

15. 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 £121 (2020: £5,468).

Horden Youth and Community Centre

Company Limited by Guarantee

Notes to the Financial Statements *(continued)*

Year ended 31 December 2021

16. Analysis of charitable funds

Unrestricted funds

	At 1 January 2021 £	Income £	Expenditure £	Transfers £	At 31 December 2021 £
General Fund	(3,773)	39,098	–	35,694	71,019
Fixed Asset Fund	25,794	–	–	–	25,794
Designated Fund	40,000	–	–	–	40,000
	<u>62,021</u>	<u>39,098</u>	<u>–</u>	<u>35,694</u>	<u>136,813</u>

	At 1 January 2020 £	Income £	Expenditure £	Transfers £	At 31 December 2020 £
General Fund	10,040	46,098	(66,096)	6,185	(3,773)
Fixed Asset Fund	31,979	–	–	(6,185)	25,794
Designated Fund	40,000	–	–	–	40,000
	<u>82,019</u>	<u>46,098</u>	<u>(66,096)</u>	<u>–</u>	<u>62,021</u>

Horden Youth and Community Centre

Company Limited by Guarantee

Notes to the Financial Statements *(continued)*

Year ended 31 December 2021

16. Analysis of charitable funds *(continued)*

Restricted funds

	At 1 January 2021 £	Income £	Expenditure £	Transfers £	At 31 December 2021 £
Big Lottery Community Fund	32,829	112,578	(141,634)	–	3,773
The Henry Smith Charity Coalfields Regeneration Trust - Covid Recovery	22,047	–	(22,047)	–	–
Co Durham Community Foundation - Covid Recovery	–	2,500	(2,250)	–	250
Nursery	–	2,273	(2,273)	–	–
Tudor Trust	33,031	99,628	(94,372)	(35,694)	2,593
Tudor Trust - Wellbeing	30,000	30,000	(50,000)	–	10,000
AAP Meet, Greet & Eat	–	2,000	(2,000)	–	–
East Durham Trust - Small Grants	–	3,765	(3,765)	–	–
Hospital of God Greatham	–	2,480	(2,480)	–	–
Sport Foundation	–	1,000	(1,000)	–	–
Virgin Media - Volunteer Reward Scheme	–	200	(200)	–	–
Believe Housing - Hub	–	1,000	(1,000)	–	–
Grub	1,857	–	(1,857)	–	–
Believe Housing	1,965	–	(1,965)	–	–
Street Games	766	–	(766)	–	–
DCC - Covid Support	–	19,097	(16,597)	–	2,500
Albert Hunt Trust	–	2,000	(2,000)	–	–
EDT - Peer Support	–	2,110	(2,110)	–	–
	<u>122,495</u>	<u>280,631</u>	<u>(348,316)</u>	<u>(35,694)</u>	<u>19,116</u>

Horden Youth and Community Centre

Company Limited by Guarantee

Notes to the Financial Statements *(continued)*

Year ended 31 December 2021

16. Analysis of charitable funds *(continued)*

	At 1 January 2020 £	Income £	Expenditure £	Transfers £	At 31 December 2020 £
Big Lottery Community Fund	12,425	129,839	(109,435)	–	32,829
The Henry Smith Charity	13,607	20,550	(12,110)	–	22,047
Nursery	25,281	141,743	(133,993)	–	33,031
Tudor Trust	30,000	–	–	–	30,000
Awards For All	–	9,446	(9,446)	–	–
East Durham Trust - Small Grants	–	2,790	(2,790)	–	–
Durham County Council - Small Grants	–	4,802	(4,802)	–	–
Believe Housing - Hub Grub	–	2,000	(143)	–	1,857
Believe Housing	1,965	–	–	–	1,965
Street Games	766	744	(744)	–	766
Durham County Council	–	350	(350)	–	–
	<u>84,044</u>	<u>312,264</u>	<u>(273,813)</u>	<u>–</u>	<u>122,495</u>

17. Analysis of net assets between funds

	Unrestricted Funds £	Restricted Funds £	Total Funds 2021 £
Tangible fixed assets	18,350	–	18,350
Current assets	121,290	19,116	140,406
Creditors less than 1 year	(2,827)	–	(2,827)
Net assets	<u>136,813</u>	<u>19,116</u>	<u>155,929</u>

	Unrestricted Funds £	Restricted Funds £	Total Funds 2020 £
Tangible fixed assets	25,794	–	25,794
Current assets	40,126	122,495	162,621
Creditors less than 1 year	(3,899)	–	(3,899)
Net assets	<u>62,021</u>	<u>122,495</u>	<u>184,516</u>

18. Analysis of changes in net debt

	At 1 Jan 2021 £	Cash flows £	At 31 Dec 2021 £
Cash at bank and in hand	<u>162,621</u>	<u>(22,215)</u>	<u>140,406</u>

HORDEN YOUTH AND COMMUNITY CENTRE

England & Wales - Charity number 1124135

Accounts

COMPANY REGISTRATION NUMBER: 06465699
CHARITY REGISTRATION NUMBER: 1124135

Horden Youth and Community Centre
Company Limited by Guarantee
Unaudited Financial Statements
31 December 2020

CENSIS
Chartered accountant
Exchange Building
66 Church Street
Hartlepool
TS24 7DN

Horden Youth and Community Centre

Company Limited by Guarantee

Financial Statements

Year ended 31 December 2020

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Horden Youth and Community Centre

Company Limited by Guarantee

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

Year ended 31 December 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 December 2020.

Reference and administrative details

Registered charity name Horden Youth and Community Centre

Charity registration number 1124135

Company registration number 06465699

Principal office and registered office Eden Street
Horden
Peterlee
SR8 4LH
Durham

The trustees

Edna Connor
Mary Molyneux
Mary Rutherford
Antony Robinson (Resigned 20 September 2021)
Dorothy Welch
Alexandrina Park (Resigned 20 September 2021)
Daree Hyde
Chas Stoddard
Kenneth Lincoln
Stephen Hall Clark (Appointed 5 October 2020)
Norman Bayles (Appointed 14 December 2020)
John Pond (Appointed 14 December 2020)

Accountants Censis
Chartered accountant
Exchange Building
66 Church Street
Hartlepool
TS24 7DN

Structure, governance and management

The organisation is a charitable company limited by guarantee, incorporated as a company on 17 January 2008 and registered as a charity on 19 May 2008. The company was established under a Memorandum of Association which was received to accommodate and clarify charitable status.

Horden Youth and Community Centre

Company Limited by Guarantee

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

Year ended 31 December 2020

Objectives and activities

The charity's objects are :

- To promote the benefit of the inhabitants of Horden and the neighbourhood without distinction of sex or political, religious, or other opinions by associating the local authorities, voluntary organisations and the inhabitants in a common effort to advance education and provide facilities in the interests of social welfare for the recreation and leisure time occupation with the object of improving the conditions of life for the said inhabitants.
- To establish Horden Youth and Community Centre and to maintain and manage, or to cooperate with the statutory authority in the maintenance and management of such a centre for activities promoted by the charity and its constituent bodies.

Strategic report

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

Horden Youth and Community Centre

Company Limited by Guarantee

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

Year ended 31 December 2020

Achievements and performance

2020 was an ... unusual year. HYCC had: three managers; two chairpersons; and a global pandemic which necessitated the total closure of the Centre for six months. Throughout the upheaval, we continued our partnership with Eden Hill and Groundworks through the Big Lottery Community Fund, and with East Durham Trust's FEED project.

Funders for 2020, as well as the Big Lottery, included East Durham Trust (peer support, Welfare advice, holiday hunger and Covid support); Believe Housing (Hub Grub); Durham County Council (Covid support and Men in Sheds); the final instalment from Henry Smith Charity (running costs); Awards for All (refurbishment of hall floor and carpeting Dining Room and Training Room); Street Games (fitness classes); and East Durham AAP (holiday provision).

Financially, HYCC remained in a healthy position throughout the year (especially compared with other businesses and charities) - a situation which continued into 2021.

In order to make this report as clear and concise as possible, it is probably best to divide the year into quarters!

Quarter One: January to March

In terms of activities and courses, this was business as usual.

Employability and Education:

The Job Club continued under the Lottery-funded coaches on Mondays and Saturdays. Sunderland College continued to deliver IT and Maths classes. Learning Curve delivered an SIA course (security) and University College Quayside delivered a CSCS course (construction). Greatest Expectations delivered Taxi, Social Care and Logistics courses, although none of these were completed.

Welfare:

Welfare continued to be a major stand out feature. As well as our formal support, staff were also advising residents on a daily basis, covering benefits as well as deeper social issues. The Credit Union supported approximately 85 people. Our various support and IAG groups, which cover a huge array of issues including Mental Health, Diabetes, Cancer Awareness and "-ostomies", in total supported more than 700 people.

Socialisation:

As ever, socialisation is the cornerstone of our work, and we provided socialisation activities for approximately 900 people - well on target. These included Horden Young Citizens; craft groups; Garage NE Dance; various exercise classes; Bella Coffee; Hub Grub Community Café; FAB Bingo and Sugarcraft - of which only two classes of five could be completed.

Building Compliance:

PAT Testing was carried out.

Horden Youth and Community Centre

Company Limited by Guarantee

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

Year ended 31 December 2020

Achievements and performance *(continued)*

Management:

A Trustee meeting in January resulted in a Vote of No Confidence being passed against the Chair of Trustees. This followed ongoing internal conflicts within the Centre carried over from 2019. The Chair was informed of the decision and offered a Right of Reply and/or the opportunity to resign. This was scheduled for March 23rd. The Centre Manager also tendered his resignation, effective from April 1st, due to the offer of a new post.

Unfortunately, the implementation of a national lockdown due to Covid 19, a coronavirus forming a global pandemic, forced the indefinite closure of the Nursery on March 16th and the whole Centre on March 23rd.

Staff - Centre and Nursery - were "furloughed", effectively stopping all administration and management activity while still receiving salaries.

Quarter Two: April to June

Full closure meant that there were no in-house activities carried out at all.

Welfare:

We opened for two hours a day with volunteers working with East Durham Trust in case food parcels were needed for residents; we were a delivery/pick-up centre only and no members of the public were allowed into the building.

Socialisation:

Horden Young Citizens Project began delivering online sessions to their members so they were able to keep in contact with each other and continue their support and encouragement to young people.

Management and Administration:

The furlough scheme meant that, legally, only two hours of essential administration could be carried out a month, so this time was used to ensure the payment of salaries and essential bills. HMRC implemented a "Job Retention Scheme" whereby the government paid businesses 80% of the wages bill. Because of the Lottery and Henry Smith grants, the Centre was able to cover the remaining 20% so no members of staff had a reduction in income.

The outgoing Centre Manager deferred his resignation during this period and so remained in charge. However, travel was severely restricted, so it was essential that someone immediately local was available at all times. The Facilities Manager therefore "acted up" as manager on the ground.

We continued with applications for a replacement over this period, with interviews set for July if lockdown allowed.

Building Matters:

It wasn't all bad news! Knowing lockdown was imminent, the Manager applied to Awards for All in March for a refurbishment grant and this was granted in May. With the Centre empty, we were able to have the floors sanded and finished in the Nursery rooms, Barbara Dunn room, and Sports Hall, and the Main Hall floor was spruced up. We also had the Training and Dining rooms completely recarpeted.

Horden Youth and Community Centre

Company Limited by Guarantee

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

Year ended 31 December 2020

Achievements and performance *(continued)*

Quarter Three: July to September

The second half of 2020 began with the Facilities Manager taking over as Acting Manager until interviews were carried out in mid-July. Following a government announcement on reopening of businesses from mid-July onwards, it was decided that HYCC would reopen in a limited capacity from August 3rd. As a result of this decision, most of July was spent preparing to open in a "Covid-safe" manner following a detailed Risk Assessment based specifically on safeguards against the virus.

Welfare:

We continued opening for two hours a day for food parcel referral and delivery in July.

The Credit Union restarted on August 5th.

Socialisation:

Horden Young Citizens continued online delivery of sessions, with outdoor meetings later in the quarter when this was allowed. Garage NE returned with limited numbers.

The Clippy Mat and Card groups returned, although social distancing rules meant that room capacity was limited to six people per room. This proved too difficult for the card group to maintain and they stopped the group again. The Art Group and FAB Club decided that, as they were all "clinically vulnerable", they would wait to see how matters progressed countrywide. The Hub Grub Community Café returned as a takeaway service and proved popular, with an average of twelve customers a week.

Management and Administration:

Interviews were held for a new Centre Manager and Selina Turner was appointed, taking up the position on August 3rd. The Nursery resumed business in September.

The government furlough scheme was extended to allow part-time working, whereby the business paid for hours worked and the government made up the rest of the salary up to 80%. Both managers also opted to divide their time between the office and home working during this period, and the Trustees authorised the purchase of two laptops to enable this.

Building Matters:

The implementation of Covid-safe opening meant that a one-way system was created; doorbell entry only was implemented; hand sanitizer was installed at all entrances and exits (including individual rooms); face coverings were mandatory; social distancing (2 metres between individuals) was enforced; the "Rule of 6" applied to all groups and rooms (ie only six socially-distanced people were allowed to meet indoors); and parents were no longer allowed to bring their children into the Centre for either Nursery or dance, with young people being met at the doors.

Horden Youth and Community Centre

Company Limited by Guarantee

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

Year ended 31 December 2020

Achievements and performance *(continued)*

Quarter Four: October to December

The final quarter of the year became a minefield of negotiating government mandates and the fulfilment of HYCC's legal obligations. The Nursery was open throughout the quarter (except half term), but the Centre had restricted opening in October and December, and was closed in November due to a second nationwide lockdown.

Welfare:

The Credit Union was able to operate throughout, including during the lockdown, due to the nature of their business.

Socialisation:

The Young Citizens still felt it unwise to return in any major capacity. The dance classes, however, continued in October and December but closed for November.

Management and Administration:

The Chairperson was legally removed as Officer and Trustee of HYCC under Section 168 of the Companies Act, having been offered both Right of Reply and several opportunities to resign. The Management Board was subsequently re-organised.

The Annual General Meeting was held at the last possible legal date in December with all Trustees stepping down and applying for re-election, thus ratifying the positions of Interim Officers appointed in October.

The end of November had seen the government implement a Tier System of restrictions across the UK, and by the end of December it appeared that HYCC should be able to re-open in January as normal. This, however, proved not to be the case and, with the New Year, it simply remains to be seen what 2021 will have in store. HYCC remains in a stable financial position and extensions to all necessary funding have been granted. We hope that 2021 will allow us to return to some kind of normal operation!

Financial review

The Community Centre generated an income of £358,362 and a net surplus of £18,453. Funders in 2020 included: National Lottery Community Fund, East Durham Trust; Believe Housing; Durham County Council; the final instalment from Henry Smith Charity; Awards for All; Street Games; and East Durham AAP.

The reserves of the charity at the year end amounted to £184,516. Unrestricted reserves amount to £62,021 with actual free reserves (i.e. Total reserves excluding fixed assets and designated funds) amounted to £36,227.

Horden Youth and Community Centre

Company Limited by Guarantee

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

Year ended 31 December 2020

The trustees' annual report and the strategic report were approved on 27th October 2021 and signed on behalf of the board of trustees by:

Edna Connor
Director

Horden Youth and Community Centre

Company Limited by Guarantee

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

Year ended 31 December 2020

I report to the trustees on my examination of the financial statements of Horden Youth and Community Centre ('the charity') for the year ended 31 December 2020.

Responsibilities and basis of report

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

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

Independent examiner's statement

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

I have completed my examination. I confirm that no matters have come to my attention in connection with the examination giving me cause to believe:

1. accounting records were not kept in respect of the charity as required by section 386 of the 2006 Act; or
2. the financial statements do not accord with those records; or
3. the financial statements do not comply with the accounting requirements of section 396 of the 2006 Act other than any requirement that the accounts give a 'true and fair' view which is not a matter considered as part of an independent examination; or
4. the financial statements have not been prepared in accordance with the methods and principles of the Statement of Recommended Practice for accounting and reporting by charities applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102).

Horden Youth and Community Centre

Company Limited by Guarantee

Independent Examiner's Report to the Trustees of Horden Youth and Community Centre *(continued)*

Year ended 31 December 2020

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.

CENSIS
Chartered accountant

Exchange Building
66 Church Street
Hartlepool
TS24 7DN

Dated 27th October 2021

Horden Youth and Community Centre

Company Limited by Guarantee

Statement of Financial Activities (including income and expenditure account)

31 December 2020

		2020	2019		
		Unrestricted funds	Restricted funds	Total funds	Total funds
	Note	£	£	£	£
Income and endowments					
Donations and legacies	5	34,909	305,141	340,050	245,048
Charitable activities	6	11,015	7,123	18,138	178,235
Investment income	7	174	–	174	188
Total income		<u>46,098</u>	<u>312,264</u>	<u>358,362</u>	<u>423,471</u>
Expenditure					
Expenditure on charitable activities	8	66,096	273,813	339,909	397,352
Total expenditure		<u>66,096</u>	<u>273,813</u>	<u>339,909</u>	<u>397,352</u>
Net income and net movement in funds		<u>(19,998)</u>	<u>38,451</u>	<u>18,453</u>	<u>26,119</u>
Reconciliation of funds					
Total funds brought forward		82,019	84,044	166,063	139,944
Total funds carried forward		<u>62,021</u>	<u>122,495</u>	<u>184,516</u>	<u>166,063</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 13 to 21 form part of these financial statements.

Horden Youth and Community Centre

Company Limited by Guarantee

Statement of Financial Position

31 December 2020

		2020 £	2019 £
Fixed assets			
Tangible fixed assets	13	25,794	31,979
Current assets			
Debtors	14	–	1,025
Cash at bank and in hand		162,621	147,549
		<u>162,621</u>	<u>148,574</u>
Creditors: amounts falling due within one year	15	3,899	14,490
Net current assets		<u>158,722</u>	<u>134,084</u>
Total assets less current liabilities		<u>184,516</u>	<u>166,063</u>
Net assets		<u>184,516</u>	<u>166,063</u>
Funds of the charity			
Restricted funds		122,495	84,044
Unrestricted funds		62,021	82,019
Total charity funds	17	<u>184,516</u>	<u>166,063</u>

For the year ending 31 December 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 27th October 2021, and are signed on behalf of the board by:

Edna Connor
Director

The notes on pages 13 to 21 form part of these financial statements.

Horden Youth and Community Centre

Company Limited by Guarantee

Statement of Cash Flows

Year ended 31 December 2020

	2020	2019
	£	£
Cash flows from operating activities		
Net income	18,453	26,119
<i>Adjustments for:</i>		
Depreciation of tangible fixed assets	8,735	13,724
Other interest receivable and similar income	(174)	(188)
<i>Changes in:</i>		
Trade and other debtors	1,025	833
Trade and other creditors	(10,591)	13,826
Cash generated from operations	17,448	54,314
Interest received	174	188
Net cash from operating activities	<u>17,622</u>	<u>54,502</u>
Cash flows from investing activities		
Purchase of tangible assets	(2,550)	(10,687)
Net cash used in investing activities	<u>(2,550)</u>	<u>(10,687)</u>
Net increase in cash and cash equivalents	15,072	43,815
Cash and cash equivalents at beginning of year	147,549	103,734
Cash and cash equivalents at end of year	<u>162,621</u>	<u>147,549</u>

The notes on pages 13 to 21 form part of these financial statements.

Horden Youth and Community Centre

Company Limited by Guarantee

Notes to the Financial Statements

Year ended 31 December 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 Eden Street, Horden, Peterlee, SR8 4LH, Durham.

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.

Judgements and key sources of estimation uncertainty

The preparation of the financial statements requires management to make judgements, estimates and assumptions that affect the amounts reported. These estimates and judgements are continually reviewed and are based on experience and other factors, including expectations of future events that are believed to be reasonable under the circumstances.

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.

Horden Youth and Community Centre

Company Limited by Guarantee

Notes to the Financial Statements *(continued)*

Year ended 31 December 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.

Horden Youth and Community Centre

Company Limited by Guarantee

Notes to the Financial Statements *(continued)*

Year ended 31 December 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:

Freehold property	-	25% reducing balance
Fixtures and fittings	-	25% reducing balance
Equipment	-	33% straight line

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. Limited by guarantee

Horden Youth and Community Centre 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.

Horden Youth and Community Centre

Company Limited by Guarantee

Notes to the Financial Statements *(continued)*

Year ended 31 December 2020

5. Donations and legacies

	Unrestricted Funds £	Restricted Funds £	Total Funds 2020 £
Donations			
Donations	2,200	–	2,200
Fund Generation	22	–	22
In Kind Direct	511	–	511
Grants			
Durham County Council	–	102,340	102,340
Big Lottery Community Fund	–	129,839	129,839
East Durham Trust	–	2,790	2,790
The Henry Smith Charity	–	20,550	20,550
Believe Housing	–	2,000	2,000
Street Games	–	744	744
Awards for All	–	9,446	9,446
East Durham Area Action Partnership	–	350	350
Local Authority Business Support Grant	10,000	–	10,000
Job Retention Scheme	22,176	37,082	59,258
	<u>34,909</u>	<u>305,141</u>	<u>340,050</u>

	Unrestricted Funds £	Restricted Funds £	Total Funds 2019 £
Donations			
Donations	3,259	–	3,259
Fund Generation	91	–	91
Grants			
Tudor Trust	–	30,000	30,000
Big Lottery Community Fund	–	142,320	142,320
AAP Foundation	–	13,992	13,992
Greggs Foundation	–	955	955
East Durham Trust	–	1,700	1,700
The Henry Smith Charity	–	38,000	38,000
Believe Housing	–	3,000	3,000
Street Games	–	6,231	6,231
1989 Willan Trust	–	5,000	5,000
Charities Aid Foundation	–	500	500
	<u>3,350</u>	<u>241,698</u>	<u>245,048</u>

Horden Youth and Community Centre

Company Limited by Guarantee

Notes to the Financial Statements *(continued)*

Year ended 31 December 2020

6. Charitable activities

	Unrestricted Funds £	Restricted Funds £	Total Funds 2020 £
Room Hire, Subs and Session Fees	9,401	7,033	16,434
Refreshments	4	–	4
Postage, Stationery and Photocopying	157	–	157
Other	1,453	90	1,543
	<u>11,015</u>	<u>7,123</u>	<u>18,138</u>

	Unrestricted Funds £	Restricted Funds £	Total Funds 2019 £
Room Hire, Subs and Session Fees	11,800	160,588	172,388
Refreshments	27	–	27
Postage, Stationery and Photocopying	3,519	–	3,519
Other	1,672	629	2,301
	<u>17,018</u>	<u>161,217</u>	<u>178,235</u>

7. Investment income

	Unrestricted Funds £	Total Funds 2020 £	Unrestricted Funds £	Total Funds 2019 £
Bank interest received	<u>174</u>	<u>174</u>	<u>188</u>	<u>188</u>

Horden Youth and Community Centre

Company Limited by Guarantee

Notes to the Financial Statements *(continued)*

Year ended 31 December 2020

8. Expenditure on charitable activities by fund type

	Unrestricted Funds £	Restricted Funds £	Total Funds 2020 £
General Fund	66,096	–	66,096
Big Lottery Community Fund	–	109,435	109,435
The Henry Smith Charity	–	12,110	12,110
Awards For All	–	9,446	9,446
Nursery	–	133,993	133,993
East Durham Trust - Small Grants	–	2,790	2,790
Believe Housing	–	143	143
Street Games	–	744	744
Durham County Council - Small Grants	–	4,802	4,802
East Durham Area Action Partnership	–	350	350
	<u>66,096</u>	<u>273,813</u>	<u>339,909</u>

	Unrestricted Funds £	Restricted Funds £	Total Funds 2019 £
General Fund	23,353	–	23,353
Big Lottery Community Fund	–	129,895	129,895
The Henry Smith Charity	–	40,457	40,457
County Durham Community Foundation	–	2,542	2,542
Nursery	–	150,801	150,801
Tudor Trust	–	27,500	27,500
CAF Sensory Garden	–	500	500
AAP Meet, Greet & Eat	–	5,025	5,025
Greggs Community Garden	–	955	955
1989 Willan Trust	–	5,000	5,000
Cultural Hub	–	1,700	1,700
AAP Holiday Hunger	–	2,651	2,651
Hub Grub	–	473	473
Believe Housing	–	1,035	1,035
Street Games	–	5,465	5,465
	<u>23,353</u>	<u>373,999</u>	<u>397,352</u>

Horden Youth and Community Centre

Company Limited by Guarantee

Notes to the Financial Statements *(continued)*

Year ended 31 December 2020

9. Net income

Net income is stated after charging/(crediting):

	2020	2019
	£	£
Depreciation of tangible fixed assets	<u>8,735</u>	<u>13,724</u>

10. Independent examination fees

	2020	2019
	£	£
Fees payable to the independent examiner for: Independent examination of the financial statements	<u>600</u>	<u>600</u>

11. Staff costs

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

	2020	2019
	£	£
Wages and salaries	169,572	212,232
Social security costs	6,989	8,962
Employer contributions to pension plans	<u>5,468</u>	<u>3,508</u>
	<u>182,029</u>	<u>224,702</u>

The average head count of employees during the year was 13 (2019: 13). The average number of full-time equivalent employees during the year is analysed as follows:

	2020	2019
	No.	No.
Nursery staff	10	10
Centre staff	<u>3</u>	<u>3</u>
	<u>13</u>	<u>13</u>

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

12. Trustee remuneration and expenses

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

Horden Youth and Community Centre

Company Limited by Guarantee

Notes to the Financial Statements *(continued)*

Year ended 31 December 2020

13. Tangible fixed assets

	Freehold property £	Fixtures and fittings £	Equipment £	Total £
Cost				
At 1 January 2020	170,223	38,340	62,687	271,250
Additions	–	–	2,550	2,550
At 31 December 2020	<u>170,223</u>	<u>38,340</u>	<u>65,237</u>	<u>273,800</u>
Depreciation				
At 1 January 2020	142,509	37,487	59,275	239,271
Charge for the year	6,929	213	1,593	8,735
At 31 December 2020	<u>149,438</u>	<u>37,700</u>	<u>60,868</u>	<u>248,006</u>
Carrying amount				
At 31 December 2020	<u>20,785</u>	<u>640</u>	<u>4,369</u>	<u>25,794</u>
At 31 December 2019	<u>27,714</u>	<u>853</u>	<u>3,412</u>	<u>31,979</u>

14. Debtors

	2020 £	2019 £
Prepayments and accrued income	–	1,025

15. Creditors: amounts falling due within one year

	2020 £	2019 £
Accruals and deferred income	600	600
Social security and other taxes	2,951	2,092
Other creditors	348	11,798
	<u>3,899</u>	<u>14,490</u>

16. 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 £5,468 (2019: £3,508).

Horden Youth and Community Centre

Company Limited by Guarantee

Notes to the Financial Statements *(continued)*

Year ended 31 December 2020

17. Analysis of charitable funds

Unrestricted funds

	At 1 January 2020 £	Income £	Expenditure £	Transfers £	At 31 December 2020 £
General Fund	10,040	46,098	(66,096)	6,185	(3,773)
Fixed Asset Fund	31,979	–	–	(6,185)	25,794
Designated Fund	40,000	–	–	–	40,000
	<u>82,019</u>	<u>46,098</u>	<u>(66,096)</u>	<u>–</u>	<u>62,021</u>

Restricted funds

	At 1 January 2020 £	Income £	Expenditure £	Transfers £	At 31 December 2020 £
Big Lottery Community Fund	12,425	129,839	(109,435)	–	32,829
The Henry Smith Charity Nursery	13,607	20,550	(12,110)	–	22,047
Tudor Trust	25,281	141,743	(133,993)	–	33,031
Awards For All	30,000	–	–	–	30,000
East Durham Trust - Small Grants	–	9,446	(9,446)	–	–
Durham County Council - Small Grants	–	2,790	(2,790)	–	–
Believe Housing - Hub Grub	–	4,802	(4,802)	–	–
Believe Housing	–	2,000	(143)	–	1,857
Street Games	1,965	–	–	–	1,965
East Durham Area Action Partnership	766	744	(744)	–	766
	<u>–</u>	<u>350</u>	<u>(350)</u>	<u>–</u>	<u>–</u>
	<u>84,044</u>	<u>312,264</u>	<u>(273,813)</u>	<u>–</u>	<u>122,495</u>

18. Analysis of net assets between funds

	Unrestricted Funds £	Restricted Funds £	Total Funds 2020 £	Total Funds 2019 £
Tangible fixed assets	25,794	–	25,794	31,979
Current assets	40,126	122,495	162,621	148,574
Creditors less than 1 year	(3,899)	–	(3,899)	(14,490)
Net assets	<u>62,021</u>	<u>122,495</u>	<u>184,516</u>	<u>166,063</u>
