

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

CENSIS

Chartered accountants
Exchange Building
66 Church Street
Hartlepool
TS24 7DN

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
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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.

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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

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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 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

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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

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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.

A handwritten signature in purple ink that reads "Censis". The signature is written in a cursive style with a long horizontal stroke underneath the name.

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		62,021	122,495	184,516	166,063
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

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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		137,579	158,722
Total assets less current liabilities		155,929	184,516
Net assets		155,929	184,516
Funds of the charity			
Restricted funds		19,116	122,495
Unrestricted funds		136,813	62,021
Total charity funds	16	155,929	184,516

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

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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	(22,215)	17,622
Cash flows from investing activities		
Purchase of tangible assets	—	(2,550)
Net cash used in investing activities	—	(2,550)
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	140,406	162,621

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

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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

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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

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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

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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
	—	348,316	348,316
	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
	66,096	273,813	339,909

Horden Youth and Community Centre

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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

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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	<u>5,196</u>	<u>160</u>	<u>2,088</u>	<u>7,444</u>
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	<u>348</u>	<u>348</u>
	<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

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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	22,047	—	(22,047)	—	—
Coalfields Regeneration Trust - Covid Recovery	—	2,500	(2,250)	—	250
Co Durham Community Foundation - Covid Recovery	—	2,273	(2,273)	—	—
Nursery	33,031	99,628	(94,372)	(35,694)	2,593
Tudor Trust	30,000	30,000	(50,000)	—	10,000
Tudor Trust - Wellbeing	—	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	—	—	—	—	—
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 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>