

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
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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 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.

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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 Centrepoin 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

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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

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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	100,663	114,239	214,902	348,316
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		136,813	19,116	155,929	184,516
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

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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		143,309	137,579
Total assets less current liabilities		155,862	155,929
Net assets		155,862	155,929
Funds of the charity			
Restricted funds		96,567	19,116
Unrestricted funds		59,295	136,813
Total charity funds	16	155,862	155,929

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

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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>–</u>	<u>348,316</u>	<u>348,316</u>

Horden Youth and Community Centre

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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	<u>3,897</u>	<u>120</u>	<u>1,780</u>	<u>5,797</u>
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	<u>348</u>	<u>348</u>
	<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	250	2,000	(2,250)	—	—
Nursery	2,593	72,312	(65,008)	(9,897)	—
Tudor Trust	10,000	37,000	(13,000)	—	34,000
Garfield Weston	—	40,000	(4,000)	—	36,000
Hospital of God	—	—	—	—	—
Greatham	—	3,000	(3,000)	—	—
Believe Housing	—	478	(273)	—	205
DCC - Covid Support	2,500	—	(2,500)	—	—
Awards For All	—	9,960	(9,960)	—	—
PCC - Self Defence	—	7,362	—	—	7,362
Summer Fun & Food	—	475	(475)	—	—
CDCF	—	8,000	(8,000)	—	—
Julia & Hans Rausing Trust	—	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	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)	—	—
Garfield Weston	—	—	—	—	—
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	—	—	—	—	—
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	59,295	96,567	155,862

	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	136,813	19,116	155,929

18. Analysis of changes in net debt

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