

Darlington Area Churches Youth Ministry
Financial Statements
For the Year Ending
30 April 2021

JANE ASCROFT ACCOUNTANCY LIMITED

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Darlington Area Churches Youth Ministry

Financial Statements

Year Ended 30 April 2021

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Darlington Area Churches Youth Ministry

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

Year Ended 30 April 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 30 April 2021.

Aims and Objectives

Darlington Area Churches Youth Ministry (DACYM) works from an inclusive Christian value base, using the principles and practices of informal education and community development. Through this work, DACYM aims to transform the lives of young people educationally, socially, and spiritually; empowering them to achieve their full potential.

The impact of the COVID 19 pandemic has severely affected the activities of DACYM, throughout this accounting period, with many activities in hiatus. However, the work of the Listening Post (one of our core projects) has been crucial for many young people during this time.

Activities and Achievements During the Year

The Listening Post

The Listening Post is a community and school-based listening and mentoring service in Darlington, providing one-to-one 'listening' time and/or mentoring for young people. It was established in 2017 as an expression of Christian care in action.

Despite COVID this financial year, the Listening Post has continued to support over 125 young people. When possible, during the pandemic, sessions took place in person (either at Primary Healthcare Darlington or in local schools and colleges). When face to face appointments were not possible, telephone sessions were offered as an alternative.

Over the last 12 months, the issues that have arisen for our young people are wide ranging; including family breakdown, exam pressure and uncertainty, bullying, isolation (especially during lockdown), sexuality, anxiety, health issues, loss of a parent, sexual assault, anger/behaviour management, the effects of lockdown, and the effects of the easing of lockdown.

Covid and the subsequent lockdowns exacerbated circumstances and feelings for many young people, so having someone to talk to was a vital way for these young people to cope and develop on-going resilience.

The pandemic also delayed some of our new volunteer listeners (who completed the listening training during the previous year) from actively joining the listening team. Over this current year, we have begun to deploy these volunteers, who now provide listening and mentoring sessions in local schools and colleges supporting the work of the Senior Listener and the sessional team.

Referrals have come from a wide variety of sources including GP surgeries, social workers, youth workers, parents, teachers, CAMHS, Family Support/Early Help and the young people themselves.

One of the key strengths of the Listening Post is that we are not prescriptive on the number of sessions we offer in support of a young person. So, listening sessions have been offered on a short, medium and long-term basis, dependent upon the needs of each young person.

The Listening Post makes a significant difference to those young people with whom we work as these testimonies demonstrate...

Darlington Area Churches Youth Ministry

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

Year Ended 30 April 2021

Helen Suggett, Student Support Worker for Haughton Academy writes:

"In such unprecedented times particularly affecting young people of our town, the Listening Post has been such an invaluable source of support for the young people of Haughton Academy. Many of these students have struggled to return to school after numerous lockdowns and to the level of normality that has been required. The Listening Post come into school on a weekly basis and work with identified pupils who are struggling with a vast array of barriers to their learning. These students look forward to the consistency of having a listening ear from somebody who will not judge and is not connected to school but is professional. Listening Post staff work and liaise professionally with all school colleagues to give 100 percent to all pupils across all year groups."

Tracey Tipton, School Counsellor for Hummersknott Academy writes:

"In a year like no other, the Listening Post provision in school has been invaluable. Despite a false start, bubbles in and bubbles out, the Listener has settled into the academy seamlessly, being both professional and reliable. I have personally seen the students, with whom the Listener works, blossom. Several parents have contacted school to show their appreciation for the service and have commented on how their children have benefitted. Looking forward, as the need for mental health support increases, we would hope that the Listening Post remains an integral part of our student support provision as it is highly valued."

Sara Thornton, Pastoral Learning Manager of Year 7 & Emmaus Lead for Carmel College writes...

"We would like to offer our appreciation to the Listening Post in what has been a challenging year. We recognise that, more than ever before, there is a real need for our young people to be heard, to have time to talk, and to share their thoughts with an adult, in a safe and non-judgemental environment. This important service, promoting well-being, has been offered to three of our Year 8 students, who have benefitted greatly. They have responded with overwhelming positivity, valuing the opportunity to offload to an adult who is not a staff member but a neutral professional. They have looked forward to the planned meetings and all would recommend their experience to their peers."

A parent comments...

"I am writing to say a huge thank you for your continued support for my son. It means so much to me, as a parent, that he has the Listening Post. Your help has given him consistent support where others have fallen away."

The flexibility of the Listening Post has been a major benefit. Not to have to worry about a limited number of sessions together with you being able to meet with him at the different schools he has attended, and also outside of school at Primary Healthcare Darlington has been so vital and something I doubt many other agencies could have accommodated.

I also want to thank you for advocating for him when the need has arisen. I really don't know where we would have been without the Listening Post as any school-based support would have ended when he transferred. He could have been left with no support at all.

The Listening Post do an amazing job and I am so pleased that we have you."

Darlington Area Churches Youth Ministry

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

Year Ended 30 April 2021

Hurworth Youth Project

The Hurworth Youth Project is a venture through which DACYM provides activities to engage and connect with young people from the local community of Hurworth and neighbouring areas. Sadly, many of these activities have had to be placed on a hiatus due to COVID - including the Friday Night Drop-In, the Friday Hang-Out and Refresh Café Church.

However, prior to the first lockdown, in March 2020, we had already approached Hurworth Parish Council (civic) about establishing detached work to run alongside the Friday Night Drop-In in response to complaints on social media about the presence and behaviour of some young people throughout the Village on a Friday evening - and it seemed like a natural extension of the drop-in. The Parish Council agreed a small grant to support this work. This detached work, now affectionately known as the 'Friday Night Walk About' was due to start after Easter 2020, but due to COVID it was delayed for 12 months. So in Autumn 2020, volunteers were recruited and external training given, and the detached work commenced in Spring 2021, once regulations allowed and has proceeded weekly.

It is hoped that the Friday Night Drop-In, the Friday Hang-Out and Refresh Café Church can recommence once regulations permit.

Lunchtime Activities/Clubs

Prior to COVID, DACYM ran a number of lunchtime activities across different educational establishments including Queen Elizabeth Sixth Form College, Longfield Academy, Hummersknott Academy and Wyvern Academy. Due to the impact of COVID and social distancing regulations, these lunchtime activities have had to be placed on a hiatus.

Assemblies and Church Visits

Normally, DACYM would have continued to assist secondary schools with the provision of assemblies, or collective worship, throughout the academic year. However due to COVID, attending school assemblies in person has not been possible.

However, we did manage to produce three 45-minute video assemblies for Hummersknott Academy, covering the themes of Advent/Christmas, Fairtrade Fortnight and Lent/Easter. They were very well received by both pupils and staff.

'For the first time ever, thanks to these thankless days we find ourselves in, I failed to catch any of your Christmas assembly! Suffice to say though, staff coming out to the gate last night were full of how fantastic it had been. It means a great deal that you have brought this priceless feature of Hummersknott Christmas 'normal' to life for us again.' - Mr N Merifield, Senior Vice Principal

'Thank you for the Christmas Assembly video. I thought the entire video and message was excellent, hit the right notes and did the job brilliantly. Other teachers mentioned their classes were in silence watching. My form even clapped at the end of it!' - Teacher

'The assembly was bang'in' - Student

The circumstances of 2020/21 have meant we have not been able to offer our usual support for the teaching of Christianity and RE within schools by facilitating school visits to local churches. We hope to be able to continue these once regulations enable us to do so.

Darlington Area Churches Youth Ministry

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

Year Ended 30 April 2021

Residentials & Special Activities

DACYM normally organise and run a number of special activities and residentials during the year, including our annual, 'Breathe Youth Retreat' and 'Quest Weekends'. Again, this has not been possible, but we have dates set in the diary and we hope to reintroduce these in 2022.

Conclusion

It has been a year unlike any other, however we have responded to the everchanging world around us, supported hundreds of young people whilst continuing to develop our work with young people. We look forward to the new year ahead and we are ready to re-establish core activities whilst willingly adapting where necessary.

Financial Review

Income for the year totalled £64,679 (2020 - £80,288) of which £32,931 (2020 - £46,237) was restricted. Expenditure totalled £64,891 (2020 - £76,177) of which £34,737 (2020 - £44,532) was restricted. The overall deficit of £212 (2020 - Surplus of £4,111) comprised a surplus of £2,064 (2020 - £4,206) on unrestricted funds and a deficit of £2,276 (2020 - £95) on restricted funds. At 30th April 2021 net assets totalled £52,494 (2020 - £52,706) of which £21,967 (2020 - £24,243) was held in restricted funds and £30,527 (2020 - £28,463) in unrestricted funds. The Trustees consider the current financial position to be stable.

Principal Funding Sources

The principal sources of funding are from private individuals, local churches, personal support and service level agreements. Personal support is a long standing commitment by individuals providing funding for salary costs of particular named members of staff. We also received funding from Charitable Trusts, aimed specifically at the Listening Post. The Charity will aim to carry out additional fund raising events each year. We wish to thank funders and donors for their continued support enabling DACYM to impact the lives of young people

Investment Policy

The Charity does not have an investment policy at the current time; it is purely a case of ensuring that income is greater than expenditure.

Reserves Policy

The management Committee has examined the charity's requirements for reserves in the light of the main risks to the organisation. The reserves are needed to meet the working capital requirements of the charity and the Management Committee are confident that at this level they would be able to continue the current activities of the charity. At 30 April 2021 there were restricted funds held in the amount of £21,967 principally restricted for use on the Hurworth Youth Project and the Listening Post.

Darlington Area Churches Youth Ministry

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

Year Ended 30 April 2021

Structure, Governance and Management

Governing Document

The organisation is a charitable company limited by guarantee, incorporated on 8 April 2010 and registered as a charity on 26 July 2010. The company was established under a Memorandum of Association which established the objects and powers of the charitable company and is governed under its Articles of Association. In the event of the company being wound up members are required to contribute an amount not exceeding £10.

Recruitment and Appointment of Management Committee

The directors of the company are also charity trustees for the purposes of charity law and under the company's Articles are known as members of the Management Committee. Under the requirements of the Memorandum and Articles of Association the members of the Management Committee are elected to serve for a period of three years after which they must be re-elected at the next Annual General Meeting.

All members of the Management Committee give their time voluntarily and received no benefits from the charity. Any expenses reclaimed from the charity are set out in the notes to the accounts. Rev Colin Jay, Trish Raeburn-Prouse, Amanda Meeks, Tim Evans and Emily Carling retire by rotation and, being eligible, offer themselves for re-election. During the year we have augmented our experience, skills and support with the recruitment of 2 new trustees, Charles Miller and Claire Hunter.

Risk Management

The Management Committee has conducted a review of the major risks to which the charity is exposed. A risk register is to be established and updated regularly. Procedures re Health & Safety etc are to be periodically reviewed to ensure that they continue to meet the needs of the charity.

Organisational Structure

The charity has a management committee who meet approximately five to six times a year and are responsible for the strategic direction and policy of the charity. Owing to the restrictions placed on travel, the committee met 6 times during 2020/21 via video conference to maintain business continuity and contact with staff.

Public Benefit

Our main activities and who we help are described in other parts of the trustees' report. All our charitable activities are undertaken to further our charitable purposes for the public benefit. The trustees have had regard to the Charity Commission's guidance on public benefit throughout the year when deciding on the activities of the charity.

Darlington Area Churches Youth Ministry

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

Year Ended 30 April 2021

Reference and Administrative Details

Registered charity name Darlington Area Churches Youth Ministry
Charity registration number 1137059
Company registration number 07217418
Principal office and registered office Room 11, Bondgate Methodist Church
Salt Yard
Darlington
DL3 7JJ

The Trustees

Mrs C Marsh
Rev M East
Rev D Bage
Ms T Raeburn-Prouse
Ms A Meeks
Rev C Jay
Mr T Evans (Chair)
Mrs E Carling
Mr C E Miller (Treasurer) (Appointed 4 February 2021)
Ms C L Hunter (Appointed 4 February 2021)

Independent Examiner Jane Ascroft FCA MA (Cantab)
Enterprise House
Hamire Enterprise Park
Barnard Castle
County Durham
DL12 8XT

Small Company Provisions

This report has been prepared in accordance with the provisions applicable to companies entitled to the small companies exemption.

The trustees' annual report was approved on 21 October 2021 and signed on behalf of the board of trustees by:



Mr T Evans (Chair)
Trustee

Darlington Area Churches Youth Ministry

Independent Examiner's Report to the Trustees of Darlington Area Churches Youth Ministry

Year Ended 30 April 2021

I report to the trustees on my examination of the financial statements of Darlington Area Churches Youth Ministry ('the charity') for the year ended 30 April 2021.

Responsibilities and Basis of Report

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

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

Independent Examiner's Statement

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

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

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

Jane Ascroft FCA MA (Cantab)
Independent Examiner

Enterprise House
Harmire Enterprise Park
Barnard Castle
County Durham
DL12 8XT

Darlington Area Churches Youth Ministry

Statement of Financial Activities (including income and expenditure account)

Year Ended 30 April 2021

			2021		2020
	Note	Unrestricted funds £	Restricted funds £	Total funds £	Total funds £
Income and endowments					
Donations and legacies	5	31,118	15,983	47,101	64,229
Charitable activities	6	—	11,673	11,673	12,035
Other trading activities	7	591	1,177	1,768	3,437
Investment income	8	9	—	9	3
Other income	9	—	4,128	4,128	584
Total income		<u>31,718</u>	<u>32,961</u>	<u>64,679</u>	<u>80,288</u>
Expenditure					
Expenditure on raising funds:					
Costs of raising donations and legacies	10	2,769	—	2,769	2,860
Expenditure on charitable activities	11,12	27,385	34,737	62,122	73,317
Total expenditure		<u>30,154</u>	<u>34,737</u>	<u>64,891</u>	<u>76,177</u>
Net (expenditure)/income		<u>1,564</u>	<u>(1,776)</u>	<u>(212)</u>	<u>4,111</u>
Transfers between funds		500	(500)	—	—
Net movement in funds		<u>2,064</u>	<u>(2,276)</u>	<u>(212)</u>	<u>4,111</u>
Reconciliation of funds					
Total funds brought forward		28,463	24,243	52,706	48,595
Total funds carried forward		<u>30,527</u>	<u>21,967</u>	<u>52,494</u>	<u>52,706</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 19 form part of these financial statements.

Darlington Area Churches Youth Ministry

Statement of Financial Position

30 April 2021

	Note	2021 £	2020 £
Fixed Assets			
Tangible fixed assets	18	1,767	1,063
Current Assets			
Debtors	19	9,313	3,581
Cash at bank and in hand		<u>44,494</u>	<u>48,864</u>
		53,807	52,445
Creditors: amounts falling due within one year	20	<u>3,080</u>	<u>802</u>
Net Current Assets		50,727	51,643
Total Assets Less Current Liabilities		52,494	52,706
Net Assets		52,494	52,706
Funds of the Charity			
Restricted funds		21,967	24,243
Unrestricted funds		<u>30,527</u>	<u>28,463</u>
Total charity funds	22	52,494	52,706

For the year ending 30 April 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 23/4/2021, and are signed on behalf of the board by:



Mr T Evans (Chair)
Trustee

The notes on pages 10 to 19 form part of these financial statements.

Darlington Area Churches Youth Ministry

Notes to the Financial Statements

Year Ended 30 April 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 Room 11, Bondgate Methodist Church, Salt Yard, Darlington, DL3 7JJ.

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 investments measured at fair value through income or expenditure.

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

The entity is a Public Benefit 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. The Trustees consider that there are no significant estimates or judgements affecting these financial statements.

Fund Accounting

Unrestricted funds are available for use at the discretion of the trustees in furtherance of the purposes of the charity.

Designated funds are unrestricted funds earmarked by the trustees for specific purposes.

Restricted funds are subjected to restrictions on their expenditure imposed by the donor.

Darlington Area Churches Youth Ministry

Notes to the Financial Statements *(continued)*

Year Ended 30 April 2021

3. Accounting Policies *(continued)*

Income

All income is included in the statement of financial activities when the charity is entitled to the income, any performance related conditions attached have been met or are fully within the control of the charity, the income is considered probable and the amount can be quantified with reasonable accuracy. The following specific policies are applied to particular categories of income:

Donations and legacy income is received by way of donations, legacies, grants and gifts and is included in full in the Statement of Financial Activities when receivable. Where legacies have been notified to the charity but the criteria for income recognition have not been met, the legacy is treated as a contingent asset and disclosed if material. Grants, where entitlement is not conditional on the delivery of a specific performance by the charity, are recognised when the charity becomes unconditionally entitled to the grant.

Donated services and facilities are included at the value to the charity, being the amount the charity would have been willing to pay to obtain services or facilities of equivalent economic benefit on the open market.

Investment income is included when receivable.

Income from charitable trading activity is accounted for when earned.

Income from grants, where related to performance and specific deliverables, are accounted for as the charity earns the right to consideration by its performance.

Expenditure

Expenditure is recognised on an accruals basis as a liability is incurred. Expenditure includes any VAT which cannot be fully recovered, and is reported as part of the expenditure to which it relates:

Costs of raising funds comprise the costs associated with attracting donations, grants and legacies and the costs of trading for fundraising purposes.

Charitable expenditure comprises those costs incurred by the charity in the delivery of its activities and services for its beneficiaries. It includes both costs that can be allocated directly to such activities and those costs of an indirect nature necessary to support them.

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 between the expenditure categories of the SOFA on a basis designed to reflect the use of the resource. Costs relating to a particular activity are allocated directly, others are apportioned on an appropriate basis.

Tangible Assets

All fixed assets are initially recorded at cost.

Darlington Area Churches Youth Ministry

Notes to the Financial Statements *(continued)*

Year Ended 30 April 2021

3. Accounting Policies *(continued)*

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:

Equipment - 25% reducing balance

Impairment of Fixed Assets

A review for indicators of impairment is carried out at each reporting date, with the recoverable amount being estimated where such indicators exist. Where the carrying value exceeds the recoverable amount, the asset is impaired accordingly. Prior impairments are also reviewed for possible reversal at each reporting date.

For the purposes of impairment testing, when it is not possible to estimate the recoverable amount of an individual asset, an estimate is made of the recoverable amount of the cash-generating unit to which the asset belongs. The cash-generating unit is the smallest identifiable group of assets that includes the asset and generates cash inflows that largely independent of the cash inflows from other assets or groups of assets.

For impairment testing of goodwill, the goodwill acquired in a business combination is, from the acquisition date, allocated to each of the cash-generating units that are expected to benefit from the synergies of the combination, irrespective of whether other assets or liabilities of the charity are assigned to those units.

Financial Instruments

The charity only has financial assets and liabilities of a kind that qualify as basic financial instruments. Basic financial instruments are initially recognised at transaction value and subsequently measured at their settlement value.

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.

Darlington Area Churches Youth Ministry

Notes to the Financial Statements *(continued)*

Year Ended 30 April 2021

Debtors

Trade and other debtors are recognised at the settlement amount due after any trade discount offered. Prepayments are valued at the amount prepaid net of any trade discounts due.

Accrued income and tax recoverable is included at the best estimate of the amounts receivable at the balance sheet date.

Cash at Bank and in Hand

Cash at bank and cash in hand includes cash and short term highly liquid investments with a short maturity of three months or less from the date of acquisition or opening of the deposit or similar account.

Creditors

Creditors are recognised where the charity has a present obligation resulting from a past event that will probably result in the transfer of funds to a third party and the amount due to settle the obligation can be measured or estimated reliably. Creditors are normally recognised at their settlement amount after allowing for any trade discounts due.

Taxation

The company is considered to pass the tests set out in Paragraph 1 Schedule 6 of the Finance Act 2010 and therefore it meets the definition of a charitable company for UK corporation tax purposes. Accordingly, the company is potentially exempt from taxation in respect of income or capital gains received within categories covered by Chapter 3 Part 11 of the Corporation Tax Act 2010 or Section 256 of the taxation of Chargeable Gains Act 1992, to the extent that such income or gains are applied exclusively to charitable purposes.

4. Limited by Guarantee

The company is limited by guarantee. At 30th April 2021 there were 9 members each of whom had undertaken to contribute an amount not exceeding £10 in the event of a winding up.

5. Donations and Legacies

	Unrestricted Funds £	Restricted Funds £	Total Funds 2021 £
Donations			
General donations	21,196	8,079	29,275
Donations from churches	6,369	1,250	7,619
Gift aid	3,553	54	3,607
Grants			
Hurworth Parish Council	—	2,000	2,000
NHS Tees Valley	—	—	—
Hurworth Rogers Trust	—	4,600	4,600
	<u>31,118</u>	<u>15,983</u>	<u>47,101</u>

Darlington Area Churches Youth Ministry

Notes to the Financial Statements *(continued)*

Year Ended 30 April 2021

5. Donations and Legacies *(continued)*

	Unrestricted Funds £	Restricted Funds £	Total Funds 2020 £
Donations			
General donations	20,962	9,773	30,735
Donations from churches	7,683	3,500	11,183
Gift aid	3,036	275	3,311
Grants			
NHS Tees Valley	—	15,000	15,000
Hurworth Rogers Trust	—	4,000	4,000
	<u>31,681</u>	<u>32,548</u>	<u>64,229</u>

6. Charitable Activities

	Unrestricted Funds £	Restricted Funds £	Total Funds 2021 £
Service level agreements	—	10,373	10,373
Group activities	—	1,300	1,300
	<u>—</u>	<u>11,673</u>	<u>11,673</u>

	Unrestricted Funds £	Restricted Funds £	Total Funds 2020 £
Service level agreements	—	7,379	7,379
Group activities	1,915	1,961	3,876
Other income from charitable activities	180	600	780
	<u>2,095</u>	<u>9,940</u>	<u>12,035</u>

7. Other Trading Activities

	Unrestricted Funds £	Restricted Funds £	Total Funds 2021 £
Fundraising income	<u>591</u>	<u>1,177</u>	<u>1,768</u>

	Unrestricted Funds £	Restricted Funds £	Total Funds 2020 £
Fundraising income	<u>272</u>	<u>3,165</u>	<u>3,437</u>

Darlington Area Churches Youth Ministry

Notes to the Financial Statements (continued)

Year Ended 30 April 2021

8. Investment Income

	Unrestricted Funds	Total Funds 2021	Unrestricted Funds	Total Funds 2020
	£	£	£	£
Bank interest receivable	9	9	3	3

9. Other Income

	Restricted Funds	Total Funds 2021	Restricted Funds	Total Funds 2020
	£	£	£	£
HMRC Job Retention Scheme	4,128	4,128	584	584

10. Costs of Raising Donations and Legacies

	Unrestricted Funds	Total Funds 2021	Unrestricted Funds	Total Funds 2020
	£	£	£	£
Costs of raising donations and legacies - Donations	2,769	2,769	2,860	2,860

11. Expenditure on Charitable Activities by Fund Type

	Unrestricted Funds	Restricted Funds	Total Funds 2021
	£	£	£
Costs of charitable activities (see page 22)	27,385	34,737	62,122

	Unrestricted Funds	Restricted Funds	Total Funds 2020
	£	£	£
Costs of charitable activities (see page 22)	28,785	44,532	73,317

12. Expenditure on Charitable Activities by Activity Type

	Activities undertaken directly	Total funds 2021	Total fund 2020
	£	£	£
Costs of charitable activities (see page 22)	62,122	62,122	73,317

13. Net (Expenditure)/Income

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

	2021	2020
	£	£
Depreciation of tangible fixed assets	252	354

Darlington Area Churches Youth Ministry

Notes to the Financial Statements *(continued)*

Year Ended 30 April 2021

14. Independent Examination Fees

	2021	2020
	£	£
Fees payable to the independent examiner for:		
Independent examination of the financial statements	<u>480</u>	<u>480</u>

15. Staff Costs

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

	2021	2020
	£	£
Wages and salaries	55,780	55,108
Social security costs	24	791
Employer contributions to pension plans	<u>1,014</u>	<u>974</u>
	<u>56,818</u>	<u>56,873</u>

The average head count of employees during the year was 3 (2020: 3). The average number of full-time equivalent employees during the year is analysed as follows:

	2021	2020
	No.	No.
Number of project staff	<u>3</u>	<u>3</u>

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

16. Trustee Remuneration and Expenses

No trustees received either remuneration or expenses during the year (2020 - Nil).

17. Transfers Between Funds

During the year £500 was transferred from restricted to unrestricted funds being the Hurworth Youth Project annual management fee.

Darlington Area Churches Youth Ministry

Notes to the Financial Statements *(continued)*

Year Ended 30 April 2021

18. Tangible Fixed Assets

	Equipment £	Total £
Cost		
At 1 May 2020	4,013	4,013
Additions	1,272	1,272
Disposals	(1,354)	(1,354)
At 30 April 2021	3,931	3,931
Depreciation		
At 1 May 2020	2,950	2,950
Charge for the year	252	252
Disposals	(1,038)	(1,038)
At 30 April 2021	2,164	2,164
Carrying amount		
At 30 April 2021	1,767	1,767
At 30 April 2020	1,063	1,063

19. Debtors

	2021 £	2020 £
Trade debtors	5,659	–
Other debtors	3,654	3,581
	9,313	3,581

20. Creditors: amounts falling due within one year

	2021 £	2020 £
Trade creditors	1,913	(267)
Accruals and deferred income	480	480
Social security and other taxes	687	589
	3,080	802

21. 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 £1,014 (2020: £974).

Darlington Area Churches Youth Ministry

Notes to the Financial Statements (continued)

Year Ended 30 April 2021

22. Analysis of Charitable Funds

Unrestricted funds

	At 1 May 2020	Income	Expenditure	Transfers	At 30 April 2021
	£	£	£	£	£
General funds	<u>28,463</u>	<u>31,718</u>	<u>(30,154)</u>	<u>500</u>	<u>30,527</u>

	At 1 May 2019	Income	Expenditure	Transfers	At 30 April 2020
	£	£	£	£	£
General funds	<u>24,257</u>	<u>34,051</u>	<u>(31,645)</u>	<u>1,800</u>	<u>28,463</u>

Restricted funds

	At 1 May 2020	Income	Expenditure	Transfers	At 30 April 2021
	£	£	£	£	£
Hurworth Youth Project	4,751	9,636	(4,311)	(277)	9,799
Breathe	1,297	2,258	–	–	3,555
Listening Post	17,972	21,067	(30,426)	–	8,613
Hurworth PPC	223	–	–	(223)	–
	<u>24,243</u>	<u>32,961</u>	<u>(34,737)</u>	<u>(500)</u>	<u>21,967</u>

	At 1 May 2019	Income	Expenditure	Transfers	At 30 April 2020
	£	£	£	£	£
Hurworth Youth Project	10,247	3,155	(6,851)	(1,800)	4,751
Breathe	1,390	6,360	(6,453)	–	1,297
Listening Post	12,478	36,722	(31,228)	–	17,972
Hurworth PPC	223	–	–	–	223
	<u>24,338</u>	<u>46,237</u>	<u>(44,532)</u>	<u>(1,800)</u>	<u>24,243</u>

The Listening Post is funded by a grant from County Durham Community Foundation, a donation from Mercers Trust, a service level agreement with Queen Elizabeth Sixth Form College and donations.

Breathe is funded by donations and group activities.

The Hurworth Youth project is funded by grants from the Hurworth Parish Council and the Hurworth Rogers Trust.

Darlington Area Churches Youth Ministry

Notes to the Financial Statements *(continued)*

Year Ended 30 April 2021

23. Analysis of Net Assets Between Funds

	Unrestricted Funds £	Restricted Funds £	Total Funds 2021 £
Tangible fixed assets	1,767	—	1,767
Current assets	31,840	21,967	53,807
Creditors less than 1 year	(3,080)	—	(3,080)
Net assets	<u>30,527</u>	<u>21,967</u>	<u>52,494</u>

	Unrestricted Funds £	Restricted Funds £	Total Funds 2020 £
Tangible fixed assets	517	546	1,063
Current assets	29,367	23,078	52,445
Creditors less than 1 year	(1,421)	619	(802)
Net assets	<u>28,463</u>	<u>24,243</u>	<u>52,706</u>

Darlington Area Churches Youth Ministry

Management Information

Year Ended 30 April 2021

The Following Pages Do Not Form Part of the Financial Statements.

Darlington Area Churches Youth Ministry

Detailed Statement of Financial Activities

Year Ended 30 April 2021

	2021 £	2020 £
Income and endowments		
Donations and legacies		
General donations	29,275	30,735
Donations from churches	7,619	11,183
Gift aid	3,607	3,311
Hurworth Parish Council	2,000	—
NHS Tees Valley	—	15,000
Hurworth Rogers Trust	4,600	4,000
	<u>47,101</u>	<u>64,229</u>
Charitable activities		
Service level agreements	10,373	7,379
Group activities	1,300	3,876
Other income from charitable activities	—	780
	<u>11,673</u>	<u>12,035</u>
Other trading activities		
Fundraising income	<u>1,768</u>	<u>3,437</u>
Investment income		
Bank interest receivable	<u>9</u>	<u>3</u>
Other income		
HMRC Job Retention Scheme	<u>4,128</u>	<u>584</u>
Total income	<u><u>64,679</u></u>	<u><u>80,288</u></u>

Darlington Area Churches Youth Ministry

Detailed Statement of Financial Activities *(continued)*

Year Ended 30 April 2021

	2021 £	2020 £
Costs of raising donations and legacies		
Donor admin costs	<u>2,769</u>	<u>2,860</u>
Expenditure on charitable activities		
<i>Activities undertaken directly</i>		
Wages	55,780	55,108
NIC	24	791
Pension contributions	1,014	974
Insurance	627	619
Travel expenses and subsistence	–	948
Accountancy and Independent Examination	1,080	480
Telephone and IT	1,251	1,024
Printing, stationery & postage	371	733
Depreciation	252	354
Breathe event costs	–	6,389
Quest direct costs	–	2,662
Training	250	1,350
Staff welfare	584	705
Other costs	889	1,180
Expenditure on charitable activities	<u>62,122</u>	<u>73,317</u>
Total expenditure	<u>64,891</u>	<u>76,177</u>
Net (expenditure)/income	<u>(212)</u>	<u>4,111</u>