

Darlington Area Churches Youth Ministry
Financial Statements
For the Year Ending
30 April 2022

JANE ASCROFT ACCOUNTANCY LIMITED

Chartered Accountants
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Darlington Area Churches Youth Ministry

Financial Statements

Year Ended 30 April 2022

	Page
Trustees' Annual Report (Incorporating the Director's Report)	1
Independent Examiner's Report to the Trustees	8
Statement of Financial Activities (Including Income and Expenditure Account)	9
Statement of Financial Position	10
Notes to the Financial Statements	11
The Following Pages Do Not Form Part of the Financial Statements	
Detailed Statement of Financial Activities	22

Darlington Area Churches Youth Ministry

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

Year Ended 30 April 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 30 April 2022.

Aims and Objectives of DACYM

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. DACYM supports both community and church-based youth work activities.

Throughout this accounting period the activities of DACYM continue to be impacted by the after-effects of the COVID 19 pandemic. With some activities still in hiatus, and others only being relaunched during this period.

The Listening Post (one of our core projects) continues to be crucial for many young people at 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.

COVID continues to have a significant impact with both listeners and young people having to isolate following positive test results, and with one core listener suffering from long-covid symptoms. However, despite the challenges during the academic year ending July 2021 we facilitated over 1,520 listening sessions across Darlington for 185 students. A tremendous total considering the ongoing disruption during this period.

Appointments took place in Carmel College, Haughton Academy, Hummersknott Academy, Hurworth Academy, Longfield Academy, Polam Hall School, Queen Elizabeth Sixth Form College, Rise Carr and Wyvern Academy. Plus, those that took place at Primary Healthcare Darlington in Forsyth House.

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, social isolation, sexuality, anxiety, health issues, loss of a parent, sexual assault, anger/behaviour management and the long-lasting emotional effects of Covid & the lockdown.

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.

Darlington Area Churches Youth Ministry

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

Year Ended 30 April 2022

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

"When I started the Listening Post sessions, I wasn't sure what I was expecting. However, the service has been extremely helpful for me especially during times I have been struggling. The Listening Post provides an opportunity to vent and rant about my life and talk knowing that it won't be spread. The Listening Post have supported me through some difficult challenges in my life and I always feel better after I come out from a session.

The work the Listening Post do is absolutely amazing, and I find it so beneficial and have really found it to be one of the best things I have done for my mental health. The Listener always remembers details about past stories and accounts I have told them, which makes it much easier to open up about my feelings. I am thankful for the Listening Post and the provision of such a positive service for young people and students."

A parent writes...

"You have literally brought my child back to me - the Listening Post are lifesavers!"

Helen Suggett, Student Support Worker for Haughton Academy writes...

"The Listening Post provides us with two listeners, so Haughton Academy pupils can have a safe space weekly to talk with a professional listening ear.

Like most schools, the pastoral team have a constant waiting list of pupils who need 1:1 support and the Listening Post are crucial in helping to provide that support. The pupils connect easily with the listeners as they are an outside agency and are seen as not school staff - and this really works for our students.

We also benefit from the provision of a male listener, as we do not have any male pastoral staff on our team, and those pupils who see him thrive off having a positive male role model in their lives.

The listeners are always approachable, friendly, and professional. We value and appreciate all of the hard work, time, and commitment the Listening Post give to our students. It makes a real difference."

Tracey Tipton, School Counsellor for Hummersknott Academy writes...

"The Listening Post provision is now firmly embedded into Hummersknott and the pastoral support services we offer. The benefit and positive impact for our students simply cannot be underestimated - it is certainly valued by staff, students, and parents alike.

We can clearly see the positive difference in the students that attend and the fact that they turn up to their sessions so regularly is testament to what they gain from being valued, heard and listened to.

Of course, without the Listener none of this would happen - they are a calm and caring and give of their time freely, keeping the students at the heart of the work they do - truly person-centred."

Darlington Area Churches Youth Ministry

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

Year Ended 30 April 2022

Hurworth Youth Project

DACYM have been involved in the running of youth activities in Hurworth, in partnership with All Saints Church, for nearly 15 years.

During the COVID pandemic the core activities of Hurworth Youth Project were placed on a hiatus, with the exception of our detached youth work (Friday Night Walk-About) which was launched in March 2021.

The detached work involved engaging with young people hanging around the village usually in meaningful conversations and activities. This work has continued throughout the year, albeit in a low-key capacity, following the re-opening of the other core activities in November 2021.

In November 2021 we decided to re-launch both the Friday Night Drop-In, and the Friday Night Hang-Out.

The Friday Night Drop-In has been a long-established fixture in Hurworth, and it was originally set-up in response to the numbers of young people hanging around in Hurworth on a Friday evening. Over the past 15 years, well in excess of 1000 young people have attended sessions at the drop-in. Attendances have been steady since we re-opened with a core group of young people choosing, each Friday, to make use of the facilities.

The Drop-In's young sibling the Friday Night Hang-Out started out as a monthly activity about six years ago. From November 2021 we decided to make it weekly and very quickly became increasingly popular with between 40 - 50 primary school children attending each week.

Lunchtime Clubs and Activities

Prior to COVID, DACYM ran a number of lunchtime activities across different educational establishments including Queen Elizabeth Sixth Form College and Longfield Academy.

This financial year we have been able to re-commence some of these activities following the hiatus.

Queen Elizabeth Sixth Form Drop-In - the sixth form drop-in had run for many years at Bondgate Methodist Church, utilising the space of the Memorial Hall. Sadly, Bondgate Methodist Church closed during the Covid pandemic, so we were unable to use Bondgate as a venue moving forward.

This year we were able to re-launch the Sixth Form Drop-In at, and in partnership with, Holy Trinity Darlington. An ideal location just a few minutes' walk from the College. Attendances fluctuated over the year, but slowly developed a core group of students each Monday lunchtime.

Longfield Academy - INSPIRE, the RE lunchtime club at Longfield, restarted this year. It was a low-key relaunch; however, we quickly established a core committed group of Year 9 & 10 students who attended weekly. Due to changes to the school day and the introduction of staggered lunchtimes for different year groups INSPIRE had to move to after-school which has impacted attendances.

There are plans to rebuild INSPIRE next year as an after-school activity.

Darlington Area Churches Youth Ministry

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

Year Ended 30 April 2022

Assemblies and Church Visits

DACYM continue to assist schools by helping with the provision of assemblies (or collective worship) at Christmas, Easter and during the academic year.

In our Listening Post capacity assemblies, about Mental Health and Wellbeing, were given to Year 11 leavers at Carmel College in May 2021, and as part of World Mental Health Day to each year group at Hurworth Academy in October 2021..

As DACYM we delivered Harvest, Advent/Christmas, Fairtrade and Easter assemblies into Hummersknott Academy, some of which were extended assemblies at 45 minutes long.

During this financial year it was not possible to facilitate school visits to local churches, but it is something we hope to recommence next year.

Residentials and 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'. This was not possible during this financial period.

We do have a Quest Weekend nearly fully booked in September 2022. Although having tried to revive the Breathe Youth Retreat it will remain on hiatus until at least 2024.

Conclusion

The period of May 2021 to April 2022 has been one of picking-up after the impact of Covid with many core activities being revived and subsequently blossoming.

We continue to respond to the everchanging world around us, facilitating support for hundreds of young people whilst also continuing to develop other aspects of work in schools, local communities and churches.

We are grateful for those that have continued to support the work of Darlington Area Churches Youth Ministry, whether that be financially, or by being a volunteer for the Listening Post and/or Hurworth Youth Project. Without such support the vital work undertaken would not have been possible.

Darlington Area Churches Youth Ministry

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

Year Ended 30 April 2022

Financial Review

Income for the year totalled £61,032 (2021 - £64,679) of which £29,594 (2021 - £32,931) was restricted. Expenditure totalled £67,141 (2021 - £64,891) of which £36,666 (2021 - £34,737) was restricted. The overall deficit of £6,109 (2021 - £212) comprised a surplus of £963 (2021 - £2,064) on unrestricted funds and a deficit of £7,072 (2021 - £2,276) on restricted funds. At 30th April 2022 net assets totalled £46,385 (2021 - £52,494) of which £14,896 (2021 - £21,967) was held in restricted funds and £31,490 (2021 - £30,527) 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 2022 there were restricted funds held in the amount of £14,895 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 2022

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 2022

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 The DACYM Office
Elm Ridge Methodist Church
Carmel Road South
Darlington
County Durham
DL3 8DJ

The Trustees

Mrs C Marsh	(Retired 21 February 2022)
Rev M East	(Retired 7 October 2021)
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)	
Ms C L Hunter	

Independent Examiner Jane Ascroft FCA MA (Cantab)
Enterprise House
Harmire 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 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 2022

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 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.

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 2022

			2022		2021
	Note	Unrestricted funds £	Restricted funds £	Total funds £	Total funds £
Income and endowments					
Donations and legacies	5	31,424	13,706	45,130	47,101
Charitable activities	6	—	13,677	13,677	11,673
Other trading activities	7	8	2,143	2,151	1,768
Investment income	8	6	—	6	9
Other income	9	—	68	68	4,128
Total income		<u>31,438</u>	<u>29,594</u>	<u>61,032</u>	<u>64,679</u>
Expenditure					
Expenditure on raising funds:					
Costs of raising donations and legacies	10	2,798	—	2,798	2,769
Costs of other trading activities	11	—	854	854	—
Expenditure on charitable activities	12,13	27,677	35,812	63,489	62,122
Total expenditure		<u>30,475</u>	<u>36,666</u>	<u>67,141</u>	<u>64,891</u>
Net expenditure and net movement in funds		<u>963</u>	<u>(7,072)</u>	<u>(6,109)</u>	<u>(212)</u>
Reconciliation of funds					
Total funds brought forward		30,527	21,967	52,494	52,706
Total funds carried forward		<u>31,490</u>	<u>14,895</u>	<u>46,385</u>	<u>52,494</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 20 form part of these financial statements.

Darlington Area Churches Youth Ministry

Statement of Financial Position

30 April 2022

	Note	2022 £	£	2021 £
Fixed Assets				
Tangible fixed assets	19		1,489	1,767
Current Assets				
Stocks	20	250		—
Debtors	21	7,523		9,313
Cash at bank and in hand		39,711		44,494
		<u>47,484</u>		<u>53,807</u>
Creditors: amounts falling due within one year	22	<u>2,588</u>		<u>3,080</u>
Net Current Assets			<u>44,896</u>	<u>50,727</u>
Total Assets Less Current Liabilities			<u>46,385</u>	<u>52,494</u>
Net Assets			<u>46,385</u>	<u>52,494</u>
Funds of the Charity				
Restricted funds			14,895	21,967
Unrestricted funds			31,490	30,527
Total charity funds	24		<u>46,385</u>	<u>52,494</u>

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

Mr T Evans (Chair)
Trustee

The notes on pages 11 to 20 form part of these financial statements.

Darlington Area Churches Youth Ministry

Notes to the Financial Statements

Year Ended 30 April 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 The DACYM Office, Elm Ridge Methodist Church, Carmel Road South, Darlington, County Durham, DL3 8DJ.

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 2022

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 2022

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.

Stocks

Stocks are measured at the lower of cost and estimated selling price less costs to complete and sell. Cost includes all costs of purchase, costs of conversion and other costs incurred in bringing the stock to its present location and condition.

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 2022

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 2022 there were 8 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 2022 £
Donations			
General donations	22,501	8,765	31,266
Donations from churches	5,435	494	5,929
Gift aid	3,488	147	3,635
Grants			
Hurworth Parish Council	—	300	300
Hurworth Rogers Trust	—	4,000	4,000
	<u>31,424</u>	<u>13,706</u>	<u>45,130</u>

Darlington Area Churches Youth Ministry

Notes to the Financial Statements (continued)

Year Ended 30 April 2022

5. Donations and Legacies (continued)

	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
Hurworth Rogers Trust	—	4,600	4,600
	<u>31,118</u>	<u>15,983</u>	<u>47,101</u>

6. Charitable Activities

	Restricted Funds £	Total Funds 2022 £	Restricted Funds £	Total Funds 2021 £
Service level agreements	12,377	12,377	10,373	10,373
Group activities	1,300	1,300	1,300	1,300
	<u>13,677</u>	<u>13,677</u>	<u>11,673</u>	<u>11,673</u>

7. Other Trading Activities

	Unrestricted Funds £	Restricted Funds £	Total Funds 2022 £
Subscriptions	8	607	615
Fundraising income	—	395	395
Shop income	—	1,141	1,141
	<u>8</u>	<u>2,143</u>	<u>2,151</u>
	Unrestricted Funds £	Restricted Funds £	Total Funds 2021 £
Subscriptions	—	—	—
Fundraising income	591	1,177	1,768
Shop income	—	—	—
	<u>591</u>	<u>1,177</u>	<u>1,768</u>

8. Investment Income

	Unrestricted Funds £	Total Funds 2022 £	Unrestricted Funds £	Total Funds 2021 £
Bank interest receivable	<u>6</u>	<u>6</u>	<u>9</u>	<u>9</u>

Darlington Area Churches Youth Ministry

Notes to the Financial Statements (continued)

Year Ended 30 April 2022

9. Other Income

	Restricted Funds	Total Funds 2022	Restricted Funds	Total Funds 2021
	£	£	£	£
HMRC Job Retention Scheme	<u>68</u>	<u>68</u>	<u>4,128</u>	<u>4,128</u>

10. Costs of Raising Donations and Legacies

	Unrestricted Funds	Total Funds 2022	Unrestricted Funds	Total Funds 2021
	£	£	£	£
Donor admin costs	<u>2,798</u>	<u>2,798</u>	<u>2,769</u>	<u>2,769</u>

11. Costs of Other Trading Activities

	Restricted Funds	Total Funds 2022	Restricted Funds	Total Funds 2021
	£	£	£	£
Shop costs - Purchases	<u>854</u>	<u>854</u>	<u>—</u>	<u>—</u>

12. Expenditure on Charitable Activities by Fund Type

	Unrestricted Funds	Restricted Funds	Total Funds 2022
	£	£	£
Costs of charitable activities (see page 23)	<u>27,677</u>	<u>35,812</u>	<u>63,489</u>

	Unrestricted Funds	Restricted Funds	Total Funds 2021
	£	£	£
Costs of charitable activities (see page 23)	<u>27,385</u>	<u>34,737</u>	<u>62,122</u>

13. Expenditure on Charitable Activities by Activity Type

	Activities undertaken directly	Total funds 2022	Total fund 2021
	£	£	£
Costs of charitable activities (see page 23)	<u>63,489</u>	<u>63,489</u>	<u>62,122</u>

14. Net Expenditure

Net expenditure is stated after charging/(crediting):

	2022	2021
	£	£
Depreciation of tangible fixed assets	<u>429</u>	<u>252</u>

Darlington Area Churches Youth Ministry

Notes to the Financial Statements *(continued)*

Year Ended 30 April 2022

15. Independent Examination Fees

	2022	2021
	£	£
Fees payable to the independent examiner for:		
Independent examination of the financial statements	<u>600</u>	<u>480</u>

16. Staff Costs

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

	2022	2021
	£	£
Wages and salaries	56,428	55,780
Social security costs	124	24
Employer contributions to pension plans	<u>1,056</u>	<u>1,014</u>
	<u>57,608</u>	<u>56,818</u>

The average head count of employees during the year was 3 (2021: 3). The average number of full-time equivalent employees during the year is analysed as follows:

	2022	2021
	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 (2021: Nil).

17. Trustee Remuneration and Expenses

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

18. Transfers Between Funds

During the year £0 (2021: £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 2022

19. Tangible Fixed Assets

	Equipment £	Total £
Cost		
At 1 May 2021	3,931	3,931
Additions	200	200
Disposals	(586)	(586)
At 30 April 2022	3,545	3,545
Depreciation		
At 1 May 2021	2,164	2,164
Charge for the year	429	429
Disposals	(537)	(537)
At 30 April 2022	2,056	2,056
Carrying amount		
At 30 April 2022	1,489	1,489
At 30 April 2021	1,767	1,767

20. Stocks

	2022 £	2021 £
Stocks	250	—

21. Debtors

	2022 £	2021 £
Trade debtors	3,750	5,659
Accrued income	125	—
Other debtors	3,648	3,654
	7,523	9,313

22. Creditors: amounts falling due within one year

	2022 £	2021 £
Trade creditors	1,244	1,913
Accruals and deferred income	600	480
Social security and other taxes	744	687
	2,588	3,080

23. 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 £1,056 (2021: £1,014).

Darlington Area Churches Youth Ministry

Notes to the Financial Statements *(continued)*

Year Ended 30 April 2022

24. Analysis of Charitable Funds

Unrestricted funds

	At 1 May 2021	Income	Expenditure	Transfers	At 30 April 2022
	£	£	£	£	£
General funds	<u>30,527</u>	<u>31,438</u>	<u>(30,475)</u>	<u>—</u>	<u>31,490</u>

	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>

Restricted funds

	At 1 May 2021	Income	Expenditure	Transfers	At 30 April 2022
	£	£	£	£	£
Hurworth Youth Project	9,799	2,896	(5,603)	—	7,092
Breathe	3,555	1,300	(1,156)	—	3,699
Listening Post	8,613	25,398	(29,907)	—	4,104
	<u>21,967</u>	<u>29,594</u>	<u>(36,666)</u>	<u>—</u>	<u>14,895</u>

	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>

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 2022

25. Analysis of Net Assets Between Funds

	Unrestricted Funds £	Restricted Funds £	Total Funds 2022 £
Tangible fixed assets	1,489	—	1,489
Current assets	32,589	14,895	47,484
Creditors less than 1 year	(2,588)	—	(2,588)
Net assets	31,490	14,895	46,385
	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	30,527	21,967	52,494

Darlington Area Churches Youth Ministry

Management Information

Year Ended 30 April 2022

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 2022

	2022 £	2021 £
Income and endowments		
Donations and legacies		
General donations	31,266	29,275
Donations from churches	5,929	7,619
Gift aid	3,635	3,607
Hurworth Parish Council	4,000	2,000
Hurworth Rogers Trust	—	4,600
Hurworth LP	300	—
	<u>45,130</u>	<u>47,101</u>
 Charitable activities		
Service level agreements	12,377	10,373
Group activities	1,300	1,300
	<u>13,677</u>	<u>11,673</u>
 Other trading activities		
Subscriptions	615	—
Fundraising income	395	1,768
Shop income	1,141	—
	<u>2,151</u>	<u>1,768</u>
 Investment income		
Bank interest receivable	6	9
 Other income		
HMRC Job Retention Scheme	68	4,128
	<u>68</u>	<u>4,128</u>
 Total income	<u><u>61,032</u></u>	<u><u>64,679</u></u>

Darlington Area Churches Youth Ministry

Detailed Statement of Financial Activities *(continued)*

Year Ended 30 April 2022

	2022 £	2021 £
Costs of raising donations and legacies		
Donor admin costs	<u>2,798</u>	<u>2,769</u>
Costs of other trading activities		
Shop costs - purchases	<u>854</u>	<u>—</u>
Expenditure on charitable activities		
<i>Activities undertaken directly</i>		
Wages	56,428	55,780
NIC	124	24
Pension contributions	1,056	1,014
Insurance	426	627
Other premises costs	80	—
Travel expenses and subsistence	380	—
Accountancy and Independent Examination	600	1,080
Telephone and IT	1,077	1,251
Printing, stationery & postage	316	371
Depreciation	429	252
Training	—	250
Staff welfare	810	584
Other costs	1,763	889
	<u>63,489</u>	<u>62,122</u>
Total expenditure	<u>67,141</u>	<u>64,891</u>
Net expenditure	<u>(6,109)</u>	<u>(212)</u>