

Company Registration Number: 07217418
Charity Registration Number: 1137059

Darlington Area Churches Youth Ministry
Financial Statements
For the Year Ending
30 April 2024

JANE ASCROFT ACCOUNTANCY LIMITED

Chartered Accountants
Enterprise House
Hamire Enterprise Park
Barnard Castle
County Durham
DL12 8XT

Darlington Area Churches Youth Ministry

Financial Statements

Year Ended 30 April 2024

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Darlington Area Churches Youth Ministry

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

Year Ended 30 April 2024

The trustees, who are also the directors for the purposes of company law, present their report and the unaudited financial statements of the charity for the year ended 30 April 2024.

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.

Our activities continue to make a positive impact on the lives of the young people we have had the privilege to work with during this accounting period.

Darlington Area Churches Youth Ministry

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

Year Ended 30 April 2024

Activities and Achievements During the Year

THE LISTENING POST

The Listening Post is a Darlington community and school-based listening and mentoring service, 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.

During the academic year ending July 2023 we facilitated over 2115 listening sessions (an increase of 17% on 2021/22) across Darlington for 268 students (an increase of 30% on 2021/22). We anticipate that the number of sessions in 2023/24 will increase again.

These appointments predominantly took place in secondary school settings... Carmel College, Haughton Academy, Hummersknott Academy, Hurworth Academy, Longfield Academy, Polam Hall School, St Aidan's CofE Academy, and Wyvern Academy (May - July 2023). However, we also provide the Listening Post into the Queen Elizabeth Sixth Form College and St Mary's Primary School, Cockerton. Sessions also took place at Primary Healthcare Darlington (A central multi-purpose venue for health and care activities for the population of Darlington and surrounding area).

Over the last 12 months issues that have arisen for our young people are wide ranging. Areas include toxic family dynamics; general family relationships; historic eating disorders; suicidal thoughts; pressure from expectations of academic achievements; friendship breakdowns; gender identity; low mood and fatigue; bullying (some historic, some online); sexuality; managing college/school work and life; living and managing over-thinking and associated anxiety; environmental anxiety; managing anger; illness within family; cost of living crisis; impact of ADHD; self-loathing; issues relating to sleep patterns; impact of historic sexual abuse; boyfriend / girlfriend issues and in the primary school setting the transition from Primary to Secondary.

The difference these sessions make for each young person is significant...

"Attending the Listening Post helps with the way I cope with things; the sessions allow me to express myself. I can verbalise things in my session I can't anywhere else. That then helps me to communicate with other people, enabling me to feel more comfortable with my friends, family and teachers. I like the informal approach of the Listening Post; it makes me relaxed and more able to talk." - Secondary School Student.

"When I am having a bad week, I just want to get it out by talking. The Listening Post is great because they just listen, I tried a solution focused therapy and it just annoyed me, sometimes I just want to talk and be heard. At home, when my parents are stressed, they don't have time to listen, and I don't want to burden them with my issues. The Listening Post gives me such a vital outlet. It helps me feel better, it also helps stop me getting into trouble." - Secondary School Student.

"The Listening Post allows me to let my emotions out - by telling someone how I am feeling, calms me right down" - Secondary School Student.

"My Listening Post sessions help me get a lot off my chest and there is no judgement. It helps me turn my emotional boulders into manageable pebbles" - Secondary School Student.

"I don't really speak to a lot of people, so the Listening Post is important for me. It helps me reflect on my behaviour and helps me be a better person" - Secondary School Student.

"I love the Listening Post. It is the only place where I can talk honestly and openly about how I feel and I feel listened to. I love it when I know I have an appointment coming up with my Listener." - Secondary School Student.

Referrals have come from a wide variety of sources including GP surgeries, social workers, youth

Darlington Area Churches Youth Ministry

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

Year Ended 30 April 2024

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 individual needs of each young person.

The schools also appreciate the work we do...

Sarah Thornton, Vice Principal of Pastoral Care DSL, Carmel College says..."The impact of the Listening Post on our students at Carmel College cannot be overstated. Their listeners have been a beacon of hope for many of our pupils, offering crucial support even in their darkest hours. Our students consistently report feeling genuinely heard and understood when sharing their personal challenges and struggles. This level of empathy and support has been transformative for many."

Sarah McTimoney, Deputy Head, St Mary's Cockerton says...

"The Listening Post service at St Mary's Cockerton has been invaluable. The Listeners have given our children a safe space, week in week out to share their anxieties, experiences, achievements and progress. Each child knows that they are valued by their Listener, and name them as trusted adults in school. The children who access the service are not children who present with disruptive or distressing behaviours - they are the children who are quietly worried, internally anxious, those who could be overlooked yet whose worries are significant none the less. The gentle, supportive, encouraging, accessible approach of the Listening Post is just what these children have needed to help them through this year - parents and carers have commented on the difference they have seen in their children, how the strategies they have developed through working with the Listening Post are helping their children at home as well as in school. I cannot recommend the Listening Post highly enough, and I look forward to their continued work in our school, where some new pupils will be able to access this amazing service."

Claire Howlett, Emotional Wellbeing Officer, Longfield Academy says...

"The Listening Post is an integral asset to the pastoral offer at Longfield. Over the last academic year, and many before, dozens of our pupils have benefitted from their support. The positive impact of the Listening Post supports our pupils in overcoming barriers to learning which is evident in their attendance, self-esteem and engagement in the classroom."

In conjunction with Darlington College in May/June 2023, we ran a Level 2 Effective Listening Course; as a result of this course we recruited new listeners who started volunteering with the Listening Post in September 2023.

Darlington Area Churches Youth Ministry

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

Year Ended 30 April 2024

HURWORTH YOUTH PROJECT (HYP)

DACYM have been involved in the running of youth activities in Hurworth, in partnership with All Saints Church, for nearly 16 years. These activities come under the banner of Hurworth Youth Project and include the Friday Night Hang-Out, Friday Night Drop-In and Friday Night Walk-About.

The Friday Night Hang-Out started as a monthly activity about eight years ago. Following the COVID lockdown we decided to make it weekly, and it very quickly became increasingly popular with between 40 - 50 primary school children attending each week. Attendances have been strong throughout the year, especially in the autumn and winter months.

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 (secondary school age) hanging around in Hurworth on a Friday evening. Over the past 16 years, well in excess of a 1000 young people have attended sessions at the drop-in. Sadly, due to behaviours on a minority of young people, we had to pause The Friday Night Drop-In for a number of weeks during the year.

However, on the nights we weren't able to open the Drop-In, we ensured that our detached work 'The Friday Night Walk-About' which involves the team walking around the village engaging, with those young people hanging around, in conversations and activities - and listening to what they have to say.

The Friday Night Hang-Out and Friday Night Drop-In take place in All Saint's Church.

POLAM HALL SCHOOL CHAPLAINCY PROJECT

In September 2022, in partnership with a local church and a grant making trust, DACYM were able to employ a Chaplain to work in Polam Hall School. The purpose of the role is to provide spiritual guidance, pastoral care, and support to the school community. Since September 2022 our Chaplain has been involved in all aspects of the life of both the Primary and Secondary schools. Over the past 12 months this has included leading and/or participating in the following: -

Harvest Festival	Bereavement support to students
Remembrance Service	Interfaith Dialogue Week
Christmas and Advent activities and services	Children's Mental Health Week
Weekly Reflection / Prayer activities	Easter
Pastoral support of students	Celebration Assemblies
Leading weekly in school activities	Response to world events

The work of our Chaplain has been recognised by the students, being nominated twice for an ABCD Award (Above and Beyond the Call of Duty) for the support being offered to students. Staff and students have also appreciated what the role of Chaplain can bring to a school community...

"The Chaplain has really helped students who struggle with friendships at Playtime. She has worked closely with girls in a family who lost their mum this year. When there have been really challenging times, it has been comforting to know that our Chaplain has been there to support students and the school community" - Staff Member

"Our Chaplain is amazing. She cares and looks out for us as well as providing an amazing Easter service." - Student

"It makes the school unique to me. Having a School Chaplain that you can tell stuff to has made a big difference to me since my mum passed away." - Student

"The Chaplain gives me and other students a point of comfort. It makes Polam Hall a better place to be." - Student

Darlington Area Churches Youth Ministry

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

Year Ended 30 April 2024

LUNCHTIME / AFTER SCHOOL CLUBS & ACTIVITIES

Queen Elizabeth Sixth Form Drop-In - for the third consecutive academic year (following Covid) in partnership with Holy Trinity Church we have run a drop-in café facility for students from the Queen Elizabeth Sixth Form College on a Monday lunchtime. Attendances fluctuated over the year, but a core group of students attended each Monday lunchtime.

Longfield Academy 7-UP Club & INSPIRE - In September 2023, for the second year running, we ran 7-UP, an after-school club for those students who had just started secondary school. It ran for seven weeks, until October half-term, with the aim of helping new students settle into secondary school and enable them to make new friends. The club consisted of games, activities, and a relevant short talk / reflection. From October half-term we switched back to our INSPIRE format, which has been running in Longfield for over 11 years. We continued to attract a core group of students who attended weekly, helped set the programme and gave presentations on people and social issues that mattered to them.

ASSEMBLIES AND CHURCH VISITS

DACYM continue to assist schools by helping with the provision of assemblies (or collective worship) throughout the academic year, and special times of seasons such as Christmas and Easter.

In our Listening Post capacity, assemblies about Mental Health and Wellbeing were given as part of Mental Health Awareness week to each year group at Longfield Academy in May 2023.

A live stream video assembly was also delivered to all students at Hurworth Academy on World Mental Health Day on October 10th 2023.

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

Cathryn Johnson, RE Teacher at Hummersknott says... "

"Martin Stand, DACYM's Project Director, has provided four assemblies at Hummersknott Academy this academic year: Harvest, Christmas, Fair-Trade and Easter. The range of assemblies at Hummersknott Academy have been of great benefit to our students. The assemblies are meticulously planned, interactive and with a clear, positive and thoughtful message for students. We (staff and students) always look forward to these assemblies and are very grateful for Martin's time."

In April 2023 we facilitated school to church visits for West Park Academy. Pupils visited St Mary's Cockerton, Cockerton Methodist Church and The Holy Family Catholic Church. Experiencing different activities in each place of worship.

Mrs Sam Hirst, Head Teacher at West Park Academy says...

"I would just like to say a huge thank you from myself to you and all of the people involved in the school to church visits. You put a huge amount of work in organising it and we are very grateful to yourself and the whole team. The children came back really excited and full of joy."

School to Church visits are something we would like to continue to develop.

Darlington Area Churches Youth Ministry

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

Year Ended 30 April 2024

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'

We were able to run a Quest Weekend in September 2023. Quest is for younger students and is held at Marrick Priory, near Richmond. Children, from Years 5, 6 and 7, enjoyed a variety of outdoor activities including abseiling, rock climbing, night-walk, leap of faith and the low ropes course. As part of the weekend, short reflection times were held in the chapel. Quest is taking a break in 2023.

Breathe Youth Retreat remains on hiatus, but discussions (and a potential site visit), have taken place on how we may relaunch Breathe in due course.

CONCLUSION

The period of May 2023 to April 2024 has been one of continuing to respond to the ever-changing 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 who 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.

Financial Review

Income for the year totalled £70,685 (2023 - £77,639) of which £32,742 (2023 - £49,872) was restricted. Expenditure totalled £79,957 (2023 - £77,762) of which £35,849 (2023 - £47,012) was restricted. The overall deficit of £9,272 (2023 - £123) comprised a deficit of £6,165 (2023 - £1,183) on unrestricted funds and a deficit of £3,107 (2023 - surplus of £1,060) on restricted funds. At 30th April 2024 net assets totalled £36,990 (2023 - £46,262) of which £12,848 (2023 - £15,955) was held in restricted funds and £24,142 (2023 - £30,307) 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 2024 there were restricted funds held in the amount of £12,848 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 2024

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.

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 2024

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

Rev D Bage
Ms T Raeburn-Prouse
Ms A Meeks
Rev C Jay
Mr T Evans (Chair)
Mrs E Carling
Mr C E Miller (Retired 5 October 2023)
Ms C L Hunter
Ms P J M Moon (Appointed 6 October 2023)

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 19/9/24 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 2024

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 2024.

Responsibilities and Basis of Report

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

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

Independent Examiner's Statement

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

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

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 2024

		Unrestricted funds £	2024 Restricted funds £	Total funds £	2023 Total funds £
	Note				
Income and endowments					
Donations and legacies	5	31,606	15,020	46,626	56,992
Charitable activities	6	1,738	17,539	19,277	12,987
Other trading activities	7	4,599	183	4,782	7,635
Investment income	8	—	—	—	25
Total income		37,943	32,742	70,685	77,639
Expenditure					
Expenditure on raising funds:					
Costs of raising donations and legacies	9	2,915	—	2,915	2,476
Costs of other trading activities	10	1,860	23	1,883	3,359
Expenditure on charitable activities	11,12	39,333	35,826	75,159	71,927
Total expenditure		44,108	35,849	79,957	77,762
Net expenditure and net movement in funds		(6,165)	(3,107)	(9,272)	(123)
Reconciliation of funds					
Total funds brought forward		30,307	15,955	46,262	46,385
Total funds carried forward		24,142	12,848	36,990	46,262

The statement of financial activities includes all gains and losses recognised in the year.
All income and expenditure derive from continuing activities.

The notes on pages 12 to 21 form part of these financial statements.

Darlington Area Churches Youth Ministry

Statement of Financial Position

30 April 2024

	Note	2024 £	2023 £
Fixed Assets			
Tangible fixed assets	17	838	1,117
Current Assets			
Stocks	18	150	150
Debtors	19	5,981	6,349
Cash at bank and in hand		<u>33,541</u>	<u>40,646</u>
		39,672	47,145
Creditors: amounts falling due within one year	20	<u>3,520</u>	<u>2,000</u>
Net Current Assets		36,152	45,145
Total Assets Less Current Liabilities		36,990	46,262
Net Assets		<u>36,990</u>	<u>46,262</u>
Funds of the Charity			
Restricted funds		12,848	15,955
Unrestricted funds		<u>24,142</u>	<u>30,307</u>
Total charity funds	22	<u>36,990</u>	<u>46,262</u>

For the year ending 30 April 2024 the charity was entitled to exemption from audit under section 477 of the Companies Act 2006 relating to small companies.

Directors' responsibilities:

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

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

These financial statements were approved by the board of trustees and authorised for issue on 19/07/24, and are signed on behalf of the board by:



Mr T Evans (Chair)
Trustee

The notes on pages 12 to 21 form part of these financial statements.

Darlington Area Churches Youth Ministry

Notes to the Financial Statements

Year Ended 30 April 2024

1. General Information

The charity is a public benefit entity and a private company limited by guarantee, registered in England and Wales and a registered charity in England and Wales. The address of the registered office is 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 2024

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 2024

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 2024

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 2024 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 2024 £
Donations			
Donations from individuals	16,677	3,824	20,501
Donations from churches	5,300	2,658	7,958
Personal support	7,127	300	7,427
Cash collections	—	238	238
Gift aid	2,502	—	2,502

Darlington Area Churches Youth Ministry

Notes to the Financial Statements *(continued)*

Year Ended 30 April 2024

5. Donations and Legacies *(continued)*

	Unrestricted Funds £	Restricted Funds £	Total Funds 2024 £
Grants			
Hurworth Rogers Charitable Trust	–	5,000	5,000
Hadrian Trust	–	1,000	1,000
Ashburn Charitable Trust	–	2,000	2,000
	<u>31,606</u>	<u>15,020</u>	<u>46,626</u>
	Unrestricted Funds £	Restricted Funds £	Total Funds 2023 £
Donations			
General donations	19,981	4,264	24,245
Donations from churches	4,800	960	5,760
Gift aid	2,961	26	2,987
Grants			
Chaplaincy Fund	–	18,000	18,000
Stay Well fund	–	5,000	5,000
Hospital of God	–	1,000	1,000
	<u>27,742</u>	<u>29,250</u>	<u>56,992</u>

6. Charitable Activities

	Unrestricted Funds £	Restricted Funds £	Total Funds 2024 £
Listening Post	–	10,239	10,239
Polam Hall	–	3,600	3,600
Quest	–	3,700	3,700
Other income from charitable activities	1,738	–	1,738
	<u>1,738</u>	<u>17,539</u>	<u>19,277</u>

Darlington Area Churches Youth Ministry

Notes to the Financial Statements *(continued)*

Year Ended 30 April 2024

6. Charitable Activities *(continued)*

	Unrestricted Funds £	Restricted Funds £	Total Funds 2023 £
Breathe	–	1,300	1,300
Listening Post	–	8,717	8,717
Quest	–	2,970	2,970
	<u>–</u>	<u>12,987</u>	<u>12,987</u>

7. Other Trading Activities

	Unrestricted Funds £	Restricted Funds £	Total Funds 2024 £
Fundraising income	–	183	183
Tuck shop income	4,599	–	4,599
	<u>4,599</u>	<u>183</u>	<u>4,782</u>

	Unrestricted Funds £	Restricted Funds £	Total Funds 2023 £
Subscriptions	–	2,365	2,365
Fundraising income	–	788	788
Tuck shop income	–	4,482	4,482
	<u>–</u>	<u>7,635</u>	<u>7,635</u>

8. Investment Income

	Unrestricted Funds £	Total Funds 2024 £	Unrestricted Funds £	Total Funds 2023 £
Bank interest receivable	–	–	25	25
	<u>–</u>	<u>–</u>	<u>25</u>	<u>25</u>

9. Costs of Raising Donations and Legacies

	Unrestricted Funds £	Total Funds 2024 £	Unrestricted Funds £	Total Funds 2023 £
Donor admin costs	2,915	2,915	2,476	2,476
	<u>2,915</u>	<u>2,915</u>	<u>2,476</u>	<u>2,476</u>

10. Costs of Other Trading Activities

	Unrestricted Funds £	Restricted Funds £	Total Funds 2024 £
Tuck shop purchases	1,860	23	1,883
	<u>1,860</u>	<u>23</u>	<u>1,883</u>

Darlington Area Churches Youth Ministry

Notes to the Financial Statements (continued)

Year Ended 30 April 2024

10. Costs of Other Trading Activities (continued)

	Unrestricted Funds	Restricted Funds	Total Funds 2023
	£	£	£
Tuck shop purchases	<u>–</u>	<u>3,359</u>	<u>3,359</u>

11. Expenditure on Charitable Activities by Fund Type

	Unrestricted Funds	Restricted Funds	Total Funds 2024
	£	£	£
Costs of charitable activities (see page 24)	38,569	35,826	74,395
Support costs	<u>764</u>	<u>–</u>	<u>764</u>
	<u>39,333</u>	<u>35,826</u>	<u>75,159</u>

	Unrestricted Funds	Restricted Funds	Total Funds 2023
	£	£	£
Costs of charitable activities (see page 24)	27,578	43,653	71,231
Support costs	<u>696</u>	<u>–</u>	<u>696</u>
	<u>28,274</u>	<u>43,653</u>	<u>71,927</u>

12. Expenditure on Charitable Activities by Activity Type

	Activities undertaken directly	Support costs	Total funds 2024	Total fund 2023
	£	£	£	£
Costs of charitable activities (see page 24)	74,395	–	74,395	71,231
Governance costs	<u>–</u>	<u>764</u>	<u>764</u>	<u>696</u>
	<u>74,395</u>	<u>764</u>	<u>75,159</u>	<u>71,927</u>

13. Net Expenditure

Net expenditure is stated after charging/(crediting):	2024	2023
	£	£
Depreciation of tangible fixed assets	<u>279</u>	<u>372</u>

14. Independent Examination Fees

	2024	2023
	£	£
Fees payable to the independent examiner for: Independent examination of the financial statements	<u>564</u>	<u>600</u>

Darlington Area Churches Youth Ministry

Notes to the Financial Statements (continued)

Year Ended 30 April 2024

15. Staff Costs

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

	2024	2023
	£	£
Wages and salaries	63,129	62,449
Employer contributions to pension plans	1,332	1,195
	<u>64,461</u>	<u>63,644</u>

The average head count of employees during the year was 3 (2023: 3). The average number of full-time equivalent employees during the year is analysed as follows:

	2024	2023
	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 (2023: Nil).

16. Trustee Remuneration and Expenses

No trustees received either remuneration or expenses during the year (2023 - Nil).

17. Tangible Fixed Assets

	Equipment	Total
	£	£
Cost		
At 1 May 2023 and 30 April 2024	<u>3,545</u>	<u>3,545</u>
Depreciation		
At 1 May 2023	2,428	2,428
Charge for the year	279	279
At 30 April 2024	<u>2,707</u>	<u>2,707</u>
Carrying amount		
At 30 April 2024	<u>838</u>	<u>838</u>
At 30 April 2023	<u>1,117</u>	<u>1,117</u>

18. Stocks

	2024	2023
	£	£
Tuck shop	<u>150</u>	<u>150</u>

19. Debtors

	2024	2023
	£	£
Trade debtors	3,063	2,973
Prepayments and accrued income	467	425
Other debtors	2,451	2,951
	<u>5,981</u>	<u>6,349</u>

Darlington Area Churches Youth Ministry

Notes to the Financial Statements *(continued)*

Year Ended 30 April 2024

20. Creditors: amounts falling due within one year

	2024	2023
	£	£
Trade creditors	498	540
Accruals and deferred income	2,399	821
Social security and other taxes	623	639
	<u>3,520</u>	<u>2,000</u>

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 £1,332 (2023: £1,195).

22. Analysis of Charitable Funds

Unrestricted funds

	At 1 May 2023	Income	Expenditure	Transfers	At 30 April 2024
	£	£	£	£	£
General funds	30,307	33,344	(42,248)	(150)	21,253
Tuck shop	—	4,599	(1,860)	150	2,889
	<u>30,307</u>	<u>37,943</u>	<u>(44,108)</u>	<u>—</u>	<u>24,142</u>

	At 1 May 2022	Income	Expenditure	Transfers	At 30 April 2023
	£	£	£	£	£
General funds	31,490	27,767	(30,750)	1,800	30,307
	<u>31,490</u>	<u>27,767</u>	<u>(30,750)</u>	<u>1,800</u>	<u>30,307</u>

Darlington Area Churches Youth Ministry

Notes to the Financial Statements (continued)

Year Ended 30 April 2024

22. Analysis of Charitable Funds (continued)

Restricted funds

	At 1 May 2023	Income	Expenditure	Transfers	At 30 April 2024
	£	£	£	£	£
Breathe	4,799	–	(569)	–	4,230
Listening Post	(5,109)	21,982	(16,873)	–	–
HYP	7,971	3,460	(3,480)	–	7,951
Polam Hall	8,777	3,600	(11,710)	–	667
Quest	(483)	3,700	(3,217)	–	–
	<u>15,955</u>	<u>32,742</u>	<u>(35,849)</u>	<u>–</u>	<u>12,848</u>

	At 1 May 2022	Income	Expenditure	Transfers	At 30 April 2023
	£	£	£	£	£
Hurworth Youth Project	7,092	–	–	–	7,092
Breathe	3,699	1,300	(200)	–	4,799
Listening Post	4,104	19,795	(29,008)	–	(5,109)
HYP	–	7,807	(6,928)	–	879
Polam Hall	–	18,000	(7,423)	(1,800)	8,777
Quest	–	2,970	(3,453)	–	(483)
	<u>14,895</u>	<u>49,872</u>	<u>(47,012)</u>	<u>(1,800)</u>	<u>15,955</u>

The Listening Post is funded by a grants from Ashburnham Charitable Trust, Hadrians Trust and the Hurworth Rogers Charitable 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 Rogers Charitable Trust and donations from All Saints Church.

Polam Hall is funded by a grant from the Poor Moor fund, via County Durham Community Foundation

23. Analysis of Net Assets Between Funds

	Unrestricted Funds	Restricted Funds	Total Funds
	£	£	2024 £
Tangible fixed assets	838	–	838
Current assets	26,824	12,848	39,672
Creditors less than 1 year	(3,520)	–	(3,520)
Net assets	<u>24,142</u>	<u>12,848</u>	<u>36,990</u>

	Unrestricted Funds	Restricted Funds	Total Funds
	£	£	2023 £
Tangible fixed assets	1,117	–	1,117
Current assets	31,190	15,955	47,145
Creditors less than 1 year	(2,000)	–	(2,000)
Net assets	<u>30,307</u>	<u>15,955</u>	<u>46,262</u>

Darlington Area Churches Youth Ministry

Management Information

Year Ended 30 April 2024

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 2024

	2024 £	2023 £
Income and endowments		
Donations and legacies		
General donations	–	24,245
Donations from individuals	20,501	–
Donations from churches	7,958	5,760
Personal support	7,427	–
Cash collections	238	–
Gift aid	2,502	2,987
Hurworth Rogers Charitable Trust	5,000	–
Chaplaincy Fund	–	18,000
Stay Well fund	–	5,000
Hospital of God	–	1,000
Hadrian Trust	1,000	–
Ashburn Charitable Trust	2,000	–
	<u>46,626</u>	<u>56,992</u>
Charitable activities		
Breathe	–	1,300
Listening Post	10,239	8,717
Polam Hall	3,600	–
Quest	3,700	2,970
Other income from charitable activities	1,738	–
	<u>19,277</u>	<u>12,987</u>
Other trading activities		
Subscriptions	–	2,365
Fundraising income	183	788
Tuck shop income	4,599	4,482
	<u>4,782</u>	<u>7,635</u>
Investment income		
Bank interest receivable	–	25
	<u>–</u>	<u>25</u>
Total income	<u>70,685</u>	<u>77,639</u>

Darlington Area Churches Youth Ministry

Detailed Statement of Financial Activities (continued)

Year Ended 30 April 2024

	2024 £	2023 £
Expenditure		
Costs of raising donations and legacies		
Donor admin costs	<u>2,915</u>	<u>2,476</u>
Costs of other trading activities		
Tuck shop purchases	<u>1,883</u>	<u>3,359</u>
Expenditure on charitable activities		
Wages	63,129	62,449
Pension contributions	1,332	1,195
Insurance	425	426
Legal & professional fees	1,225	–
Telephone and IT	1,012	989
Printing, stationery & postage	69	448
Depreciation	279	372
Activity costs	4,254	3,653
Training	1,598	–
Staff travel & expenses	371	810
Other costs	701	889
	<u>74,395</u>	<u>71,231</u>
Governance costs		
Independent Examiner's fees	564	540
Board expenses	200	156
	<u>764</u>	<u>696</u>
Expenditure on charitable activities	<u>75,159</u>	<u>71,927</u>
Total expenditure	<u>79,957</u>	<u>77,762</u>
Net expenditure	<u>(9,272)</u>	<u>(123)</u>