

Darlington Area Churches Youth Ministry
Financial Statements
For the Year Ending
30 April 2025

JANE ASCROFT ACCOUNTANCY LIMITED

Chartered Accountants
Enterprise House
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Barnard Castle
County Durham
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Darlington Area Churches Youth Ministry

Financial Statements

Year Ended 30 April 2025

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Darlington Area Churches Youth Ministry

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

Year Ended 30 April 2025

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 2025.

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.

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 2024, we facilitated over 2289 listening sessions across Darlington for 241 students. We anticipate that the number of sessions in 2024/25 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. However, we also provided the Listening Post in the Queen Elizabeth Sixth Form College, Rise Carr College, St Mary's Primary School, Cockerton, West Park Academy and Skerne Park Academy. 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...

"I have faced many challenges this academic year, with stuff going on at home, and anxiety around my studies. I have really appreciated the external support the Listening Post have given me. It has helped me put things into perspective. I have learnt so much about myself. I now know I can cope with certain things life throws at you." Sixth Form Student - Queen Elizabeth Sixth Form College.

"I get very stressed, and things build up, but my listening sessions help me to calm down so I can feel more relaxed." Year 6 pupil - St Marys School, Cockerton.

"My listening sessions feel like I actually have someone who will listen to me, rather than having to play it all down." Secondary School Student - Carmel College

Darlington Area Churches Youth Ministry

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

Year Ended 30 April 2025

"The Listening Post is my safe space to talk. It is a good place to deal with those emotions that bubble up inside, as I was having to bottle them up before. Talking gets me to let go of those negative thoughts trapped in my mind. The sessions make me feel happier. In fact, my Mum and Dad have noticed a difference in me" Secondary School Student - Hurworth Academy

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. 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...

We are incredibly grateful for the continued support of The Listening Post and the vital role they play in the lives of our students. Thanks to their volunteers, we're able to access support for 10-15 students every week-many of whom are among the most vulnerable in our school community. Having a safe, trusted space to talk and be truly listened to makes a powerful difference. For those struggling with anxiety, trauma, or personal challenges, just knowing someone is there can be life changing. Thank you to the Listening Post the team, for the compassion and care you offer to our students and families. Mrs N Douglass, Assistant Head Teacher - Hurworth Academy (Secondary)

I would like to extend our gratitude to the Listening Post for the support they have given our pupils on a 1:1 basis and the wider school. The Listeners we have here are very flexible and support the pastoral team in being proactive, offering support to pupils at an early stage to prevent problems manifesting. There are a lot of organisations out there that offer resources around mental health awareness, the Listening Post do a wonderful job of that via delivering whole school assemblies and youth clubs, but it is the long-term 1:1 work with our young people that creates the biggest impact and sets the Listening Post apart. The Listening Post have been part of Longfield for over 10 years now, they are part of the furniture and the time and expertise they offer our pupils is priceless. An example of this are the Year 11 pupils who are taking the initiative to organise their own appointments around GCSE's and intervention, as they know from experience that the sessions will make all the difference to their mindset at this crucial time. Mr J Tattersall, Assistant Head Teacher - Longfield Academy (Secondary)

The Listening Post works. It gives children who are struggling to manage their thoughts and emotions time and space to think and talk. As they struggle to make sense of the world around them and find their place in it, they are given space to explore, discuss and offload with a trusted adult. Our listener has been brilliant at building trusting relationships with the children she has worked with, and they have responded so well to her. They are eager for her to come, enjoy the time they spend with her and benefit from her wisdom, patience and unflinching cheer. I am so glad we have a listener as part of our pastoral support. Mrs S Hirst, Head Teacher - West Park Academy (Primary)

In conjunction with Darlington College in May/June 2024, 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 2024.

Hurworth Youth Project (HYP)

DACYM have been involved in the running of youth activities in Hurworth, in partnership with All Saints Church, for 17 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.

Darlington Area Churches Youth Ministry

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

Year Ended 30 April 2025

The Friday Night Drop-In has been a long-established fixture in Hurworth; 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 17 years, well in excess of a 1100 young people have attended sessions at the drop-in. Sadly, due to behaviours with a minority of young people, we had to pause The Friday Night Drop-In for a number of weeks during the year, but in September 2024 we relaunched the Drop-In as a club just for those in Year 7, attendance has been modest, but a core committed group of young people have really enjoyed the provision. In September 2025 there are plans to expand the club to include young people in school years 7 & 8.

On the nights we had sufficient volunteers and/or weren't able to open the Drop-In, we delivered some detached work nicknamed 'The Friday Night Walk-About'. This involved the team walking around the village engaging with young people hanging around in conversation 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

The Polam Hall Chaplaincy Project, which commenced in September 2022, continued into its third year. The chaplaincy continued to grow as an integral part of school life, building on foundations laid in previous years. New initiatives were introduced alongside ongoing work. Key activities included:

- Continued 1:1 and small group pastoral care, responding to grief, anxiety, friendship and faith challenges.
- Ongoing development and daily use of the Credo chaplaincy space, now firmly established as a safe, inclusive and valued part of the school.
- Expansion of the Engage group for Years 7-9, with new topics and increased student participation.
- Creation and delivery of weekly reflection resources for form time, aligned with school values.
- Leading regular assemblies and collective worship across all key stages. Key events included: Christmas, Easter, Refugee Week and Mental Health Week.
- Provision of interfaith prayer spaces and support during faith events, fostering belonging and inclusion.
- Continued collaboration with local churches and charities, including Refugee Week input from Darlington Assistance for Refugees.
- Increased trust from students and staff, allowing more pastoral conversations.

After School Clubs & Activities

Longfield Academy - We have been running INSPIRE in Longfield since 2011. We continue to attract a core group of students who attend weekly, they help set the programme and even give presentations on people and social issues that matter 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 delivered in Longfield Academy, Hurworth Academy and Hummersknott Academy, spread over the year utilising Mental Health Awareness week, World Mental Health Day and Children's Mental Health week.

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

Darlington Area Churches Youth Ministry

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

Year Ended 30 April 2025

In March 2024 we facilitated school to church visits for Longfield Academy. Year 10 GCSE pupils visited The Kings Church centre, The Well Methodist Church, St Thomas Aquinas RC Church and St Marks CofE Church learning about the similarities and differences of each place of worship.

Mr Andrew Brown, Head of RE at Longfield says... DACYM organised a series of 4 church visits for Y10 GCSE RE pupils at Longfield. The visits were a fantastic opportunity for pupils to learn about the different denominations of Christianity in their local area and really contextualise the beliefs that they had learnt about in class. It enabled pupils to see all aspects of the work that local churches do and ask questions about belief and practices and hear them direct from the believers themselves. The pupils themselves really enjoyed learning directly from Church leaders and being able to quiz them about what the pupils were learning in the classroom. Many pupils had no idea about the extent of the work that local churches do or the amazing buildings in their local area. Without help from DACYM and their local contacts we would not have been able to organise this school trip and the pupils would have missed out on a thoroughly enriching experience. The trip was such a success we are looking to run it every year with our GCSE Y10 classes.

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

Conclusion

The period of May 2024 to April 2025 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.

Darlington Area Churches Youth Ministry

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

Year Ended 30 April 2025

Financial Review

Income for the year totalled £84,538 (2024 - £70,685) of which £53,472 (2024 - £32,742) was restricted. Expenditure totalled £74,835 (2024 - £79,957) of which £36,637 (2024 - £35,849) was restricted. The overall surplus of £9,704 (2024 - deficit of £9,272) comprised a deficit of £7,131 (2024 - £6,165) on unrestricted funds and a surplus of £16,835 (2024 - deficit of £3,107) on restricted funds. At 30th April 2025 net assets totalled £46,694 (2024 - £36,990) of which £29,683 (2024 - £12,848) was held in restricted funds and £17,011 (2024 - £24,142) 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 2025 there were restricted funds held in the amount of £29,683 principally restricted for use on the Hurworth Youth Project, Polam Hall and the Listening Post.

Darlington Area Churches Youth Ministry

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

Year Ended 30 April 2025

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.

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.

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.

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

Darlington Area Churches Youth Ministry

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

Year Ended 30 April 2025

The Trustees

Rev D Bage (Resigned 14/10/25)
Ms T Raeburn-Prouse
Ms A Meeks
Rev C Jay
Mr T Evans (Chair)
Mrs E Carling
Ms C L Hunter
Ms P J M Moon
Rev J J Monopoli (Appointed 14/10/25)

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 14th October 2025 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 2025

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 2025.

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 2025

			2025		2024
	Note	Unrestricted funds £	Restricted funds £	Total funds £	Total funds £
Income and endowments					
Donations and legacies	5	28,137	40,863	69,000	46,626
Charitable activities	6	1,114	9,597	10,711	19,277
Other trading activities	7	1,815	3,012	4,827	4,782
Total income		<u>31,066</u>	<u>53,472</u>	<u>84,538</u>	<u>70,685</u>
Expenditure					
Expenditure on raising funds:					
Costs of raising donations and legacies	8	750	—	750	2,915
Costs of other trading activities	9	2,275	143	2,418	1,883
Expenditure on charitable activities	10,11	35,172	36,494	71,666	75,159
Total expenditure		<u>38,197</u>	<u>36,637</u>	<u>74,834</u>	<u>79,957</u>
Net income/(expenditure) and net movement in funds		<u>(7,131)</u>	<u>16,835</u>	<u>9,704</u>	<u>(9,272)</u>
Reconciliation of funds					
Total funds brought forward		24,142	12,848	36,990	46,262
Total funds carried forward		<u>17,011</u>	<u>29,683</u>	<u>46,694</u>	<u>36,990</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 2025

	Note	2025 £	£	2024 £
Fixed Assets				
Tangible fixed assets	16		629	838
Current Assets				
Stocks	17	150		150
Debtors	18	5,122		5,981
Cash at bank and in hand		42,559		33,541
		<u>47,831</u>		<u>39,672</u>
Creditors: amounts falling due within one year	19	<u>1,766</u>		<u>3,520</u>
Net Current Assets			<u>46,065</u>	<u>36,152</u>
Total Assets Less Current Liabilities			<u>46,694</u>	<u>36,990</u>
Net Assets			<u>46,694</u>	<u>36,990</u>
Funds of the Charity				
Restricted funds			29,683	12,848
Unrestricted funds			<u>17,011</u>	<u>24,142</u>
Total charity funds	21		<u>46,694</u>	<u>36,990</u>

For the year ending 30 April 2025 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 14th October 2025 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 2025

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 2025

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 2025

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 2025

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 2025 there were 8 members each of whom had undertaken to contribute an amount not exceeding £10 in the event of a winding up.

Darlington Area Churches Youth Ministry

Notes to the Financial Statements (continued)

Year Ended 30 April 2025

5. Donations and Legacies

	Unrestricted Funds £	Restricted Funds £	Total Funds 2025 £
Donations			
Donations from individuals	9,959	4,235	14,194
Donations from churches	4,800	1,061	5,861
Personal support	7,712	300	8,012
Cash collections	–	289	289
Gift aid	3,766	–	3,766
Grants			
Hurworth Parish Council	–	400	400
County Durham Community Foundation	1,900	17,100	19,000
Hurworth Rogers Charitable Trust	–	5,000	5,000
Darlington Lions Club	–	5,000	5,000
Darlington Mayor's Fund	–	7,478	7,478
	<u>28,137</u>	<u>40,863</u>	<u>69,000</u>
	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
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>

6. Charitable Activities

	Unrestricted Funds £	Restricted Funds £	Total Funds 2025 £
Listening Post	–	7,687	7,687
Polam Hall	–	1,800	1,800
Other income from charitable activities	1,114	110	1,224
	<u>1,114</u>	<u>9,597</u>	<u>10,711</u>

Darlington Area Churches Youth Ministry

Notes to the Financial Statements (continued)

Year Ended 30 April 2025

6. Charitable Activities (continued)

	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>

7. Other Trading Activities

	Unrestricted Funds £	Restricted Funds £	Total Funds 2025 £
Fundraising income	–	3,012	3,012
Tuck shop income	1,815	–	1,815
	<u>1,815</u>	<u>3,012</u>	<u>4,827</u>

	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>

8. Costs of Raising Donations and Legacies

	Unrestricted Funds £	Total Funds 2025 £	Unrestricted Funds £	Total Funds 2024 £
Donor admin costs	<u>750</u>	<u>750</u>	<u>2,915</u>	<u>2,915</u>

9. Costs of Other Trading Activities

	Unrestricted Funds £	Restricted Funds £	Total Funds 2025 £
Tuck shop purchases	1,530	–	1,530
Advertising and publicity	555	143	698
Fundraising costs	190	–	190
	<u>2,275</u>	<u>143</u>	<u>2,418</u>

Darlington Area Churches Youth Ministry

Notes to the Financial Statements *(continued)*

Year Ended 30 April 2025

9. Costs of Other Trading Activities *(continued)*

	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>

10. Expenditure on Charitable Activities by Fund Type

	Unrestricted Funds £	Restricted Funds £	Total Funds 2025 £
Costs of charitable activities	34,174	36,494	70,668
Support costs	998	—	998
	<u>35,172</u>	<u>36,494</u>	<u>71,666</u>

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

11. Expenditure on Charitable Activities by Activity Type

	Activities undertaken directly £	Support costs £	Total funds 2025 £	Total fund 2024 £
Costs of charitable activities	70,668	—	70,668	74,395
Governance costs	—	998	998	764
	<u>70,668</u>	<u>998</u>	<u>71,666</u>	<u>75,159</u>

12. Net Income/(Expenditure)

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

	2025 £	2024 £
Depreciation of tangible fixed assets	209	279

13. Independent Examination Fees

	2025 £	2024 £
Fees payable to the independent examiner for: Independent examination of the financial statements	560	564

Darlington Area Churches Youth Ministry

Notes to the Financial Statements *(continued)*

Year Ended 30 April 2025

14. Staff Costs

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

	2025	2024
	£	£
Wages and salaries	63,446	63,129
Employer contributions to pension plans	1,338	1,332
	<u>64,784</u>	<u>64,461</u>

The average head count of employees during the year was 3 (2024: 3). The average number of full-time equivalent employees during the year is analysed as follows:

	2025	2024
	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 (2024: Nil).

15. Trustee Remuneration and Expenses

No trustees received either remuneration or expenses during the year (2024 - Nil).

16. Tangible Fixed Assets

	Equipment £	Total £
Cost		
At 1 May 2024 and 30 April 2025	<u>3,545</u>	<u>3,545</u>
Depreciation		
At 1 May 2024	2,707	2,707
Charge for the year	209	209
At 30 April 2025	<u>2,916</u>	<u>2,916</u>
Carrying amount		
At 30 April 2025	<u>629</u>	<u>629</u>
At 30 April 2024	<u>838</u>	<u>838</u>

17. Stocks

	2025	2024
	£	£
Stock	<u>150</u>	<u>150</u>

18. Debtors

	2025	2024
	£	£
Trade debtors	3,093	3,063
Prepayments and accrued income	507	467
Other debtors	1,522	2,451
	<u>5,122</u>	<u>5,981</u>

Darlington Area Churches Youth Ministry

Notes to the Financial Statements *(continued)*

Year Ended 30 April 2025

19. Creditors: amounts falling due within one year

	2025	2024
	£	£
Trade creditors	574	498
Accruals and deferred income	568	2,399
Social security and other taxes	624	623
	<u>1,766</u>	<u>3,520</u>

20. 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 £1,338 (2024: £1,332).

21. Analysis of Charitable Funds

Unrestricted funds

	At 1 May 2024	Income	Expenditure	Transfers	At 30 April 2025
	£	£	£	£	£
General funds	21,253	28,337	(34,755)	—	14,835
Tuck shop	2,889	2,729	(3,442)	—	2,176
	<u>24,142</u>	<u>31,066</u>	<u>(38,197)</u>	<u>—</u>	<u>17,011</u>

	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>

Darlington Area Churches Youth Ministry

Notes to the Financial Statements (continued)

Year Ended 30 April 2025

21. Analysis of Charitable Funds (continued)

Restricted funds

	At 1 May 2024	Income	Expenditure	Transfers	At 30 April 2025
	£	£	£	£	£
Breathe	4,230	—	—	—	4,230
Listening Post	—	31,002	(16,296)	—	14,706
HYP	7,951	3,570	(8,439)	—	3,082
Polam Hall	667	18,900	(11,902)	—	7,665
	<u>12,848</u>	<u>53,472</u>	<u>(36,637)</u>	<u>—</u>	<u>29,683</u>

	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>

22. Analysis of Net Assets Between Funds

	Unrestricted Funds	Restricted Funds	Total Funds 2025
	£	£	£
Tangible fixed assets	629	—	629
Current assets	18,148	29,683	47,831
Creditors less than 1 year	(1,766)	—	(1,766)
Net assets	<u>17,011</u>	<u>29,683</u>	<u>46,694</u>

	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>

Darlington Area Churches Youth Ministry

Management Information

Year Ended 30 April 2025

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 2025

	2025 £	2024 £
Income and endowments		
Donations and legacies		
Donations from individuals	14,194	20,501
Donations from churches	5,861	7,958
Personal support	8,012	7,427
Cash collections	289	238
Gift aid	3,766	2,502
Hurworth Parish Council	400	—
County Durham Community Foundation	19,000	—
Hurworth Rogers Charitable Trust	5,000	5,000
Hadrian Trust	—	1,000
Ashburn Charitable Trust	—	2,000
Darlington Lions Club	5,000	—
Darlington Mayor's Fund	7,478	—
	<u>69,000</u>	<u>46,626</u>
Charitable activities		
Listening Post	7,687	10,239
Polam Hall	1,800	3,600
Quest	—	3,700
Other income from charitable activities	1,224	1,738
	<u>10,711</u>	<u>19,277</u>
Other trading activities		
Fundraising income	3,012	183
Tuck shop income	1,815	4,599
	<u>4,827</u>	<u>4,782</u>
Total income	<u>84,538</u>	<u>70,685</u>

Darlington Area Churches Youth Ministry

Detailed Statement of Financial Activities *(continued)*

Year Ended 30 April 2025

	2025 £	2024 £
Expenditure		
Donor admin costs		
Donor admin costs	<u>750</u>	<u>2,915</u>
Costs of other trading activities		
Tuck shop purchases	1,530	1,883
Advertising and publicity	698	—
Fundraising costs	<u>190</u>	<u>—</u>
	<u>2,418</u>	<u>1,883</u>
Expenditure on charitable activities		
Costs of charitable activities		
Wages	63,446	63,129
Pension contributions	1,338	1,332
Insurance	467	425
Legal & professional fees	990	1,225
Telephone and IT	839	1,012
Printing, stationery & postage	183	69
Depreciation	209	279
Activity costs	1,211	4,254
Training	1,450	1,598
Staff travel & expenses	459	371
Other costs	<u>76</u>	<u>701</u>
	<u>70,668</u>	<u>74,395</u>
Governance costs		
Independent Examiner's fees	560	564
Board expenses	<u>438</u>	<u>200</u>
	<u>998</u>	<u>764</u>
Expenditure on charitable activities	<u>71,666</u>	<u>75,159</u>
Total expenditure	<u>74,834</u>	<u>79,957</u>
Net income/(expenditure)	<u>9,704</u>	<u>(9,272)</u>