

East End Youth & Community CIO

Charity Number: 1149795

Year Ended 31 March 2022

East End Youth and Community Centre CIO

(Charity No: 1141795)

Unaudited Annual Report and Financial Statements for the

Period Ended 31 March 2022

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Reference and Administrative Information

Trustees

Daniel Ian Thirlaway
James Mavin Johnson
MR Mavin Johnson
Tracy Richardson

Official Name: East End Youth and Community Centre CIO

Charity Number: 1149795

Principal Address:

Kettlewell House
George Street
North Shields NE30
1EL

Independent Examiner:

Felix Ndeloa FCCA, MBA, MCIPD
Beecountants Ltd
2nd Floor, GIBC
Gateshead
NE8 1AN

Report of the Trustees

Trustee's Annual Report

1st April 2021 – 31st March 2022

The Trustees present their annual report and accounts for the period 1 st April 2021 to 31 st March 2022. The four Trustees of the organisation are listed with the Charity Commission and have been recruited by invitation from voluntary supporters of the organisation and from the local community.

Governance and Management

The Trustees hold individual roles and responsibilities and form the nucleus of the Management Team who administer the Youth and Community Centre. The Team also includes a Funding Co-ordinator, our bookkeeper and by invitation, our youth Club leader. We also have access to specialist advisors. The youth section of the organisation operates under the umbrella of North East Youth and is led by fully qualified self-employed Youth Leaders assisted by young volunteer leaders. The Trustees and Management Team meet bi-monthly to consider and decide upon all aspects of managing the Charity including compliance with all legal requirements, budgets for projects and activities organised for the benefit of the local community. The Trustees have assessed the major risks to which the organisation is exposed and are fully satisfied that the systems are in place to mitigate exposure to the assessed risks i.e. Public Liability, Building and Content Insurance and Health & Safety, the latter being imperative during the Covid pandemic. The Team recognised the psychological and isolating effects the pandemic was having on our youngsters and determined to do all we could to maintain and keep our youth clubs functioning. By strictly following governmental and national youth organisations guidelines we instituted a regime of deep cleaning, social distancing measures, mask-wearing by adults and hand sanitising stations throughout our premises. We believe that this decision though controversial was the correct course of action and supported by our members and their parents. Before the pandemic, the Trustees had received a proposal from a current user group to propose a A takeover of the current committee and form a new one to oversee Centre operations. Various meetings and discussions took place, but because of our intent to re-open our youth clubs, the proposal was withdrawn.

Financial Review & Reserves Policy

The Management Team regularly reviews its financial position i.e. income and expenditure and strives to maintain a working capital for the ensuing twelve months. Thanks to the benevolence of both national and local charities and an increase in the number of user groups paying rent, the Team is confident that there are sufficient funds available to fully meet commitments and any contingencies that may arise. With sound financial management and the support of a competent accounts clerk, we ensure financial arrangements are both appropriate and transparent when it comes to financial record keeping. We are confident that sufficient revenue is available to permit a full overhaul of our electrical wiring and possibly a dividing curtain to section off the sports hall. Funds are also held in reserve to pay the legal fees required for a new lease.

Achievements and Performance

Successfully gained funding for specific projects to further enhance provision to young people and offer further opportunities and services to user groups from the local community. Premises are clean, attractive, and well decorated as meet the expectations of all who use and visit. The atmosphere is vibrant, warm and friendly, and a great credit to all group leaders. The management team are gratified at the subsequent increase in foot-fall despite the problems encountered during recent pandemic times and believe it augers well for the long-term sustainability of the Centre.

Conclusion

We take this opportunity to thank and congratulate most sincerely all who contribute in any way with time and talents, mostly on a voluntary basis, to the successful operation of our organisation. We continue to work in partnership with other, both public and voluntary groups, to provide services and to widen our impact in the community. We also wish to thank our charitable funders for their excellent financial support. Continuing this support will inevitably allow our organisation to thrive and grow thus enabling us to offer a valuable asset to the local community.

Signed on behalf of the Trustees.

Name. Tracy Richardson

Date.

Independent Examiner Report

**Report to the trustees/
members of**

East End Youth and Community Centre CIO

**On accounts for the
year ended**

31 March 2022

**Charity
Number**

1149795

Set out on pages

(7-13)

**Responsibility and
basis of the Report**

I report to the trustees on my examination of the accounts of the above Charity ("the Trust") for the year ended 31 / 03 / 2022.

As the Charity's trustees, you are responsible for the preparation of the accounts in accordance with the requirements of the Charities Act 2011 ("the Act").


I report in respect of my examination of the Trust's accounts carried out under section 145 of the 2011, Act and in carrying out my examination, I have followed all the applicable Directions given by the Charity Commission under section 145(5)(b) of the Act.

**Independent
Examiner's statement**

I have completed my examination. I confirm that no material matters have come to my attention in connection with the examination, which gives me cause to believe that in any material respect:

- The accounting records were not kept in accordance with section 130 of the Charities Act, or
- The accounts did not accord with the accounting records; or
- The accounts did not comply with the applicable requirements concerning the form and content of accounts set out in the Charities (Accounts and Reports) Regulations 2008 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.

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.

Signed	
Date	16/08/2022
Name	Felix Ndeloa
Relevant professional qualification(s) or body	Association of Chartered Certified Accountants (ACCA)

**Statement of Financial Activities For the
year ended 31 March 2022**

	Note	Unrestricted income funds	Restricted income funds	Total funds 2022	Total funds 2021
		£	£	£	£
Income	1.2				
Donations and Legacies		379		379	295
Charitable activities			36676	36676	35145
Other Trading activities		23519		23519	8322
Total		23898	36676	60574	43762
Expenditure	1.3				
Raising funds					
Charitable activities		9575	24997	40914	18206
Other		13646	12777	20440	9990
Total		23221	37774	60995	28195
Net income/(expenditure) before tax for the reporting period		677	-1098	-421	15567
Tax Payable		0	0	0	0
Net income/(expenditure) after tax before investment gains/(losses)		677	-1098	-421	15567
Net income/(expenditure)		677	-1098	-421	15567
Transfers between funds		0	0	0	0
Net Movement in Funds		677	-1098	-421	15567
Reconciliation of funds:					
Total funds brought forward (opening Balance Equity)		26272	7937	34209	18642
Total funds carried forward		<u>26949</u>	<u>6839</u>	<u>33788</u>	<u>34209</u>

Statement of Financial Position For the year ended 31 March 2022

	Note		Total funds 2022		Total funds 2021
		£	£	£	£
Fixed Assets	1.6				
Tangible Assets			160000		160363
Current Assets					
Debtors		1225		360	
Cash at bank and in hand		<u>32563</u>		<u>37457</u>	
Total current assets		33788		37817	
Creditors: amounts falling due within one year		(0)		(3611)	
Net current assets/(liabilities)			<u>33788</u>		<u>34206</u>
Total assets less current liabilities			193788		194569
Creditors: amounts falling due after one year			0		0
Total net assets or liabilities			<u>193788</u>		<u>194569</u>
Funds of the Charity					
Restricted income funds		166839		167937	
Unrestricted funds		<u>26949</u>		<u>26632</u>	
Total funds			<u>193788</u>		<u>194569</u>

The Charity is a small company under s382 Companies Act 2006, and these financial statements have been prepared in accordance with the provision applicable to small companies with part 15 of the Companies act 2006 and with the Financial Reporting Standard for Small and Entities (effective January 2015).

For the year ending 31 March 2022, the Charity was entitled to exemptions from an audit under section 477 of the Companies Act 2006 relating to small companies.

The trustees acknowledge their responsibility for complying with the requirements of the Companies Act 2006 with respect to accounting records and the preparation of accounts.

The trustees are satisfied that these financial statements give a true and fair view of the state of affairs of the Charity at the financial year-end and of the profit or loss for the financial year in accordance with section 396 of the Companies Act 2006.

Approved by the board on

Chairman of the board of trustees

Accounting Policies and Notes

1 Basis of Preparation of financial statements

The financial statements have been prepared in accordance with the Companies Act 2006 and the Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standards for Small Entities (effective January 2015).

1.1 Fund Accounting

General funds are unrestricted funds that are available for use at the discretion of the Trustees in furtherance of the general objectives of the Charity and which have not been designated for other purposes.

Designated funds are unrestricted funds that the Trustees have set aside for specific purposes necessary for the future operation of the Charity. The Trustees have the power to reallocate such funds within unrestricted funds unless and until expended.

Restricted funds are funds that are to be used in accordance with specific restrictions imposed by donors or grantors which have been raised by the Charity for particular purposes. The cost of raising and administering such funds are charged against the specific fund. The aim and use of each restricted fund is set out in the notes to the financial statements.

1.2 Income/Expenditure

Income:

All incoming resources are included in the Statement of Financial Activities when the Charity is legally entitled to the income, and the amount can be quantified with reasonable accuracy. Where received in instalments, only amounts known with certainty are included in incoming resources. Where grants are received for future accounting periods, these are deferred until that accounting period.

Income tax recoverable in relation to donations received under Gift Aid or deeds of covenant is recognised at the time of the donation

Expenditure:

All expenditure is accounted for on an accruals basis and has been included under expense categories that aggregate all costs for allocation to activities. Where costs cannot be directly attributed to

particular activities, they have been allocated on a basis consistent with the use of the resources.

Costs of raising funds are those incurred in seeking voluntary contributions, grants, and the generation of funds through fundraising events. Resources expended on charitable activities comprise the costs incurred by the Charity in working to meet its charitable objectives. Governance costs are those costs incurred in providing the governance infrastructure which allows the Charity to operate and comply with constitutional and statutory requirements.

Grants payable are charged in the year when the offer is made except in those cases where the offer is conditional, and the conditions remain within the control of the Charity, such grants being recognised as expenditure when the conditions attaching are fulfilled. Grants offered subject to conditions that have not been met at the year-end are noted as a commitment, but not accrued as an expenditure.

	Note	Unrestricted income funds	Restricted income funds	Total funds
		£	£	£
Income				
Donations		379		379
Grants		-	36676	36676
Canteen		1250		1250
Rental income		20350		20350
Youth club subs		1919		1919
Total		23898	36676	60574

	Note	Restricted income funds	Unrestricted income funds	Total funds
		£	£	£
Expenditure				
Purchases		5944	1544	7487
Repairs and Maintenance		872	4272	5599
Telephone and Broadband		-	378	378
Utilities		-	2781	2781
Insurance		705	698	1403
Professional fees		683	80	763
Bank charges			72	72
Office/General and Administrative expenses		420	879	1299
Youth club expenses		3029	532	3562
Subcontractors (sessional workers)		24634	8815	33449
Depreciation		-	363	363
Cleaning		1124	2413	3537
Business licenses & permits		-	284	284
Miscellaneous			18	18
Total		37411	23129	60995

	Unrestricted income funds	Restricted income funds	Total funds
	£	£	£
Direct cost	34899	11789	46687
Support & Governance cost	2511	11796	13944
Total	37410	23585	60995

1.3 Cash flow

The Charity has taken advantage of the exemption from the requirement to produce a cash flow statement on the grounds that it is a small charitable company.

1.4 Going concern

At the time of approving the financial statements, the Trustees have a reasonable expectation that the Charity has adequate resources to continue in operational existence for the foreseeable future. Thus, the Trustees continue to adopt the going concern basis of accounting in preparing the financial statements.

1.5 Small Items of capital expenditure

Expenditure on individual items costing under £500 may be written off to the income and expenditure account in the accounting period in which it is incurred.

1.6 Tangible fixed assets and depreciation

Cash and cash equivalents include cash in hand, deposits held at call with banks and bank overdrafts. Tangible fixed assets are stated at cost less depreciation. Depreciation is provided at rates calculated to write off the cost of the fixed assets, less their estimated residual value, over their expected useful lives on the following bases:

- **Property:** Property is classified as a permanent endowment, where the trustees have no power to convert it into income and apply it, and to expendable endowment where the trustees do have this power. The property is retained and used for the Charity's purposes.
- **Plant and Equipment:** straight line over three years. In the event of impairment, assets are written down to their residual value.

	Building	Plant and Machinery	Total
	£	£	£
Cost			
At 01/04/2021	160000	3173	162086
Additions			1087
At 31/03/2022	160000	3173	163173
Depreciation			
At 01/04/2021	-	2810	2810
Charge for the year	-	363	363
At 31/03/2022	-	3173	3173
Net Book Value			
At 31/03/2022	160000		160000
At 31/03/2021	160000	363	160363