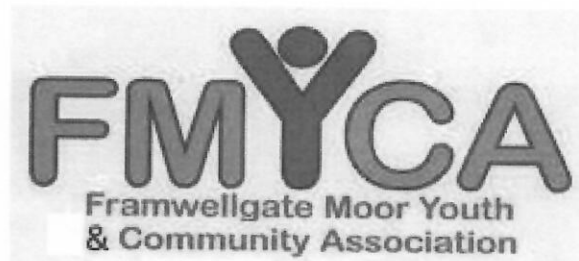


FRAMWELLGATE MOOR YOUTH & COMMUNITY ASSOCIATION

ANNUAL REPORT AND ACCOUNTS 2020





FRAMWELLGATE MOOR YOUTH & COMMUNITY ASSOCIATION

The trustees present their annual report and financial statements for the year ended 31 December 2020 and confirm that they have been prepared in accordance with applicable accounting standards and the Statement of Recommended Practice on Accounting for Charities.

Reference and Administrative Information

Charity name	Framwellgate Moor Youth & Community Association ("FMYCA")										
Charity Registration Number	1154450										
Principal Office	Community Centre, Front Street, Framwellgate Moor, Durham DH1 5BL										
Trustees	<p>The trustees during 2020 were as follows:</p> <table> <tr> <td>Chair</td><td>Ken Gates</td></tr> <tr> <td>Vice Chair</td><td>Terry Moderate</td></tr> <tr> <td>Secretary</td><td>Peter Sykes</td></tr> <tr> <td>Treasurer</td><td>Ian Rudd</td></tr> <tr> <td>Members</td><td>Malcolm Blackwood, Paul Coatman, Jill Hancock, Aurelia Smith, Emma Spencer, Deniece Wanley</td></tr> </table>	Chair	Ken Gates	Vice Chair	Terry Moderate	Secretary	Peter Sykes	Treasurer	Ian Rudd	Members	Malcolm Blackwood, Paul Coatman, Jill Hancock, Aurelia Smith, Emma Spencer, Deniece Wanley
Chair	Ken Gates										
Vice Chair	Terry Moderate										
Secretary	Peter Sykes										
Treasurer	Ian Rudd										
Members	Malcolm Blackwood, Paul Coatman, Jill Hancock, Aurelia Smith, Emma Spencer, Deniece Wanley										
Contact details	<p>Tel: 0191 3863356 Email: framymca@gmail.com Website: www.fmyca.org.uk Facebook: https://www.facebook.com/FramwellgateMoorCC</p>										
Bankers	<p>United Trust Bank of 1 Ropemaker Street, London EC2Y 9AW Unity Trust Bank of Nine Brindley Place, Birmingham B1 2HB Virgin Money of 76 Saddler Street, Durham DH1 3NP</p>										
Solicitors	Cooper Stott, Aykley Chambers, Durham Moor Crescent, Durham DH1 5NE										
Business Consultants	Milbank Architects – Construction Advice										
Grant providers	<p>County Durham Community Foundation - Durham City AAP Grants Scheme + Local Councillors County Durham Community Foundation – Community grants programme National Lottery - Awards for All National Lottery - Community Fund for Covid-19 Sir John Priestman Charity Trust</p>										
Independent Examiner	Mr NI Coulthard										



FRAMWELLGATE MOOR YOUTH & COMMUNITY ASSOCIATION

Report of the Trustees for the year ended 31 December 2020

Structure, governance and management

Governing document

FMYCA is a Charitable Incorporated Organisation ("CIO"), which was registered on 4 November 2013 with the Charities Commission (No.1154450). The Constitution of FMYCA covers the Objects of the CIO, Powers, Membership, Voting, Appointments, Trustees, Meetings, Procedures, Accounts and Reporting. Following the establishment of the CIO, the Community Association is now recognised as a legal entity with the right to enter into contracts and agreements and to give its trustees the same protection as directors of a limited liability company.

Organisational structure

The charity trustees are responsible for the general control and management of the charity. The trustees give their time freely and receive no remuneration or other financial benefits. The trustees meet together as a body bi-monthly and are responsible for all decisions taken in relation to running the Community Centre and the activities provided by the charity. The bi-monthly meetings are used to set policies and monitor the activities of FMYCA, establish procedures, provide feedback from groups and to take decisions arising from officer reports. All members of the community are welcome to attend the proceedings.

To assist in the smooth running of the charity the trustees have set up two sub-committees that help them oversee certain aspects of the charity's work. These are the Executive Management Committee and the Health & Safety Committee. The day-to-day management of the Community Centre facilities are delegated to staff.

Trustee appointment

Trustees are drawn from the local community and the user groups of the Community Centre. User groups may if they wish appoint a trustee. One trustee is appointed by Framwellgate Moor Parish Council.

Up to 14 trustees of FMYCA can be elected at an annual general meeting at which residents over 18 are entitled to attend and vote. The trustees may appoint additional trustees if their number falls below 14. Such a trustee so appointed shall hold office only until the next following Annual General Meeting.

Risk management

According to the Charities Commission, the Trustees have and must accept the ultimate responsibility for directing the affairs of the charity and ensuring that it is solvent, well run and delivering the charitable outcomes for the benefit of the public for which it has been set up. The trustees executive have established a General Risks document and carry out regular risk reviews with regards the operation and financial position of FMYCA to ensure that the charitable aims and objectives are protected. Following on from the risk reviews, the trustees also ensure that adequate policies of insurance are in place to safeguard the Community Centre buildings, activities, staff and visitors.

Staff

Mr Terry Simpson, who has been the Centre Manager for many years, retired due to ill health on 31 August. Terry had been unable to work since late 2019. The trustees and staff wish Terry all the best for his retirement and a speedy return to his overall recovery. Mr Jim Pendrey, who had been Assistant Centre Manager, was appointed Manager in his place, and is now responsible for ensuring that the Centre and FMYCA's affairs are run in a smooth and efficient manner. During the initial period of lockdown, Jim was placed on furlough leave, but later in the year he returned to work under the flexible furlough arrangement. He was also appointed as a part time Covid-19 Coordinator from 1 September.

Also in September, Carol Callum was appointed as a part time Covid-19 Coordinator, under Jim's direction to assist the trustees in ensuring the Centre was in compliance with the Covid-19 related regulations, and liaising with the user groups to ensure they were also in compliance. We were fortunate to receive a grant from the National Lottery Community Fund to assist with Covid-19 recovery and in particular to fund the Coordinator activities carried out by Carol and Jim.

Mr Raymond Botone, as caretaker, undertakes duties as directed by Centre Manager which include opening and closing the building and setting out the halls for use as required by the hire groups. Ray was placed on furlough leave with effect from 1 April, but returned to work in the Summer taking advantage of the flexible furlough facility as there was insufficient work to justify him attending for his usual hours.



Many individuals continue to contribute freely of their time and energy to FMYCA on a voluntary basis. Since leaving the role of trustee in 2018, Mr. Mike Rayner and Mr Rick Johnston have continued to support the Centre on a voluntary basis. Mr Alan Smith assists with joinery work when required.

Objectives and activities

Our aims

The objects of the charity are set out in the charity's formation document and are summarised as follows:

- * To run the Community Centre for the benefit of the residents of Framwellgate Moor and its neighbourhood. This includes the provision of facilities to promote social welfare and generally improve conditions of life.
- * To provide the above facilities without distinction of sex, sexual orientation, age, disability, nationality, race or political, religious or other opinions.
- * To make the facilities available for local inhabitants whether their need is by reason of their youth, age, infirmity or disablement, financial hardship or social and economic circumstances, as well as for the public at large.

Activities

FMYCA operates and is responsible for the Community Centre building and facilities at Front Street, Framwellgate Moor, Durham. It makes the halls, rooms and facilities available for hire to members of the community in a way consistent with our objectives, for the public benefit. In addition, the Association believes that that it will be beneficial to our community if we develop more socially inclusive activities, organised and presented by association.

The building, opened in 1877, served as the primary and secondary school for the local area until it closed in 1968. It reopened in 1969 as the local Community Centre. The building is owned by Durham County Council but is operated and maintained by FMYCA under a lease.

The building complex consists of three separate halls namely the Main or Adult Hall, the Youth Hall and the Dance Studio providing a range of facilities for potential users. These are supplemented by rooms for storage of equipment as well as kitchen, café and toilet facilities. In addition, the former Headmaster's House has been converted to office accommodation and meeting rooms.

The trustees have regard to the Charities Commission's public benefit guidance when exercising any powers or duties to which the guidance is relevant to the operation of the Community Centre and the facilities therein. As explained in the following sections the Community Centre has a wide variety of user groups covering all age groups and many different interests. Activities are supported by a number of different ethnic groups living in the area and a number of groups with disabilities utilise the facilities. The trustees consider that they meet their charitable objectives.

Impact and effect of Covid 19 on operations

As will be appreciated, during 2020 the Coronavirus pandemic has had a massive impact on the Centre's operation and the many user groups that normally enjoy the facilities. On Government guidance, the trustees took the decision to close the Centre buildings and offices with effect from late March. To safeguard the charity's financial position, both Jim Pendrey and Ray Botone were placed on furlough leave from 1 April. The trustees undertook to monitor the building and dealt with day to day issues during the initial period of closure. Later in the year Jim and Raymond were asked to return on a part time furlough basis to deal with ongoing issues.

It was realised that the Government's requirements for opening up the facilities safely were both potentially complex and expensive. In August, we were fortunate to be awarded a grant from the National Lottery Community Fund to assist in the process of opening up the Centre. This was awarded to contribute towards the additional costs to be incurred in the period to March 2021. This grant has been used to cover expenditure on Covid-19 virus related activities, including the costs of Carol and Jim's salaries on Covid-19 security preparation, as well as the increased cleaning and ventilation required in the Centre to help keep its members safe. In addition to the National Lottery grant, further Covid-19 related grants have been bid for and received.

A few user groups were able to return in September/October but these reduced again in the November/December restricted period. As will be appreciated this has had a detrimental effect on the hire income achieved in the year. More details on the impact of Covid-19 are included in the Financial section of this report and in the annual accounts.

Users of the Community Centre facilities

Until late March the facilities at the Centre were well used by a variety of users, both regular and ad hoc. The Adult Hall was used by groups including Art classes, Arabic classes, Baby Sensory Group, Baby Signing group, Ingeus (a specialist health support group), Durham Coronary Support Group, Indian Music, Ladies Cardio, Sweaty Mama and Tai Chi. In the Youth Hall, in addition to the Youth Club and Woodcraft Folk, there were various groups including Artventurers, Boxercise, Durham Bridge Club, Durham People's Parliament, Martial Arts group, Taekwondo, the Redeemed Christian Church of God group and Yoga. In addition there were a number of casual users, including birthday parties, for both halls.



The Centre closed for hire in late March (following Government guidelines). After a period of full closure, a few groups returned in September. However, unfortunately, many user groups have still not been able to return to their former time slots by the year end, due to the Government restrictions and the vulnerable nature of the members of these user groups. The nature and period of ongoing restrictions on the use of Community Centres is not yet clear so the future of some of the user groups is uncertain, as is the potential usage of the Centre's facilities for the coming year.

In the early stages of the pandemic we were able to offer support to user groups and, for those who were able to return, we made a concession to their hire charges to assist them to restart.

TIN Arts is a teaching and training organisation for performing arts. It provides classes in dance for students from the age of 2 upwards including young people with learning difficulties. They make extensive use of our specialist dance studio. This studio was also shared with other dance groups such as Ballroom, Ballet, Durham Dance, English Folk Dance and Zumba Toning Fitness Class. However, at present TIN Arts has sole use of the Dance Studio, as a result of Covid-19 precautions.

Up to March, the meeting room was used by Age UK, Diabetes UK, ME North East, New College (Durham) and a Spanish language class.

The café area, completed last year with assistance of the Garfield Weston 60th Anniversary grant, continued in the first quarter of the year, operated by New College students and staff. The café was starting to build up a regular clientele and plans were in place to put on various social events, including charity days (Children in Need, Remembrance Day fund, and Macmillan Coffee Morning). However, the café activities came to an abrupt end with the arrival of Covid-19 restrictions, and have not yet been able to resume.

Developments and Achievements

The Youth Hall end of the building was upgraded this year. In particular the male toilets were refurbished with the help of a grant from National Lottery Awards for All, and the furniture in the kitchen area was replaced with funding from a grant from County Durham Community Foundation ("CDCF"). The completion of this work means that most areas of the building have been refurbished following the creation of the CIO. In order to maintain the desirability of the Centre for hire to new and existing customers, the trustees decided to increase the facilities we are able to offer by the installation of electronic multi-media projection and display equipment in the Adult Hall. In addition a hearing loop was installed to assist users who are hard of hearing. Grants from CDCF and the Sir John Priestman Charity Trust ("SJPC") were received to assist with this project, and the work was partially complete by the year end.

Other works of general improvement which took place during the year, or are still ongoing are:

A more advanced CCTV system, which could be accessed remotely, was installed to assist with security of the building

A set of new fire doors and more secure frames were installed in the Headmaster's House offices.

Windows in the various halls have been modified to give improved ventilation to assist with Covid-19 precautions.

It is planned to install digital signage information screens in the entrance hall foyer to assist users, and quotations are being considered for their installation in the first quarter of 2021.

Financial Review

Reserves Policy

The policy of the trustees is to maintain sufficient general reserves to ensure that, in the event of unexpected setbacks, future liabilities for operating expenses can be covered. The target set by the Trustees is to maintain at all times a cash balance of around 9 months' of running costs (about £37,500 in normal times) within general funds. As at the year end, the cash balance allocated to general use amounted to around £36,965, while the general accounting reserves stood at £61,217.

The Trustees have set aside, from general funds, a "Repairs Reserve" to cover essential repairs required under the terms of the property lease with Durham County Council. At the year end the balance on the repairs reserve was £53,000. The bulk of this balance has been allocated to the fund for replacement of the main heating boilers and roof repairs, but with smaller amounts to cover the anticipated cost of painting and maintenance expected in the near future and required under our lease.

Cash resources from grant donors, who have specified restricted uses of the grant monies, are shown as the "Restricted Reserve", and separated from the general funds.



At the year end, the unexpended balance on restricted use grants amounted to £13,277. The bulk of this relates to a Covid-19 Start-up grant from National Lottery Community Fund, of which £11,102 remained unspent at the year end. The remaining £2,175 of the unexpended balance on the reserve relates to the grant from SJPCT awarded for the purchase of multi-media sound and educational equipment.

Principal sources of income

The main regular income continues to be through hiring the three main halls in the Centre; however, there is a good base income arising from renting out offices and meeting rooms in the old Headmaster's House attached to the Centre.

Due to the prolonged Covid-19 related shutdown and restrictions, hall hire in cash terms reduced by around 53% over last year. The overall utilisation of the halls was on average 20.2 %, down from 47.7 % last year. However, income from office rentals held up well and overall was only slightly down compared to last year.

The trustees were fortunate to receive a number of Covid-19 related grants and support. Furlough payments of £4,429 have partially offset the cost of staff salaries during the period. We received business support payments via Durham County Council. of £13,902. Durham's AAP and local Councillors provided a grant of £1,780 to help pay for improved security at the Centre during the lockdown. We also received a grant of £31,699 from the National Lottery Covid-19 Community Fund to support the restart of activities at the Centre following the first lockdown.

In addition to the above, a number of capital improvement grants were provided to support specific projects. These included a grant of £10,000 from National Lottery Awards for All to cover the cost of the refurbishment of the Youth Hall male toilets, a grant of £2,000 from CDCF to pay for new furniture in the Youth Hall Kitchen, and grants of £4,645 and £5,355 from CDCF and SJPCT respectively to help finance improvements to display and sound equipment in the Adult Hall.

The summary of the grants received during the year is shown in the notes to the accounts.

The trustees were extremely grateful to receive a number of donations from Durham Bridge Club towards our funds during the year.

The Community café, set up last year, operated until late March and generated sales of £417 before closure. The Solar PV panels installed some years ago continue to provide a useful sources of income, as well as reducing the electricity drawn from the National Grid

Financial Overview

The trustees are pleased to report that in spite of the detrimental effect on hire income caused by the impact of the coronavirus restrictions, the financial position of the Charity at the year end remains robust. This is due in the main to grant income provided from various sources to assist with the impact of the virus, continuing office hire income and the generous donations received. The trustees are extremely grateful for all the financial assistance received to help deal with the problems presented by the Covid -19 virus and related issues.

Plans for the future

The level of future hire income, and grant income is very uncertain, depending on the progress of the Covid-19 pandemic and the success of vaccinations and other preventative measures. It is hoped that most regular hirers will return to the Centre in due course; however, it is recognised that some groups may not be able to return due to their finances, and/or the demographics of their membership. The trustees plan to recruit new groups by maintaining the attractiveness of the Centre and improving the facilities on offer, within the resources we have available. Trustees are also looking to develop more socially inclusive activities, organised and presented by the Association, to support our local community.

Several years ago, plans were drawn up for an ambitious redevelopment of the Community Centre. The estimated cost of the planning was £1.2 million. Although not viable in the current climate, it remains the trustees' long term ambition to pursue these or similar improvements at an appropriate time, subject to Planning Permission and Landlord's Approval.

Statement of Trustees' responsibilities

The charity trustees are responsible for preparing an annual report and financial statements in accordance with applicable law and United Kingdom Accounting Standards. The law applicable to charities in England and Wales requires the charity trustees to prepare financial statements for each year which show the state of affairs of the charity and the incoming resources and application of resources of the charity for that period.

In preparing the financial statements, the trustees are required to select suitable accounting policies and then apply them consistently and observe the methods and principles in the Charities SORP.



The trustees are responsible for keeping proper accounting records that disclose with reasonable accuracy at any time the financial position of the charity and to enable them to ensure that the financial statements comply with the Charities Acts, the Charity (Accounts and Reports) Regulations and the provisions of the formation document.

They are also responsible for safeguarding the assets of the charity.

The trustees, for the purposes of charity law, who served during the year and up to the date of this report, are set out on page 2.

Approved by the trustees and signed on its behalf by:

A handwritten signature in dark ink, which appears to read 'Peter Sykes', is positioned above the printed name.

06 March 2021

Peter Sykes

Secretary to the Trustees

**Report to the trustees and members of
Framwellgate Moor Youth & Community Association
on the Statement of Financial Activities for the year ended 31 December 2020
set out on pages 9 to 13 of this document**

Respective responsibilities of trustees and examiner

The charity's trustees are responsible for the preparation of the accounts. The charity's trustees consider that an audit is not required for this year under section 144 of the Charities Act 2011 ("the Charities Act") and that an independent examination is needed.

It is my responsibility to:

- examine the accounts under section 145 of the Charities Act,
- to follow the procedures laid down in the general Directions given by the Charity Commission (under section 145(5)(b) of the Charities Act), and
- to state whether particular matters have come to my attention.

Basis of independent examiner's statement

My examination was carried out in accordance with general Directions given by the Charity Commission. An examination includes a review of the accounting records kept by the charity and a comparison of the accounts presented with those records. It also includes consideration of any unusual items or disclosures in the accounts, and seeking explanations from the trustees concerning any such matters. The procedures undertaken do not provide all the evidence that would be required in an audit, and consequently no opinion is given as to whether the accounts present a 'true and fair' view and the report is limited to those matters set out in the statement below.

Independent examiner's statement

In connection with my examination, no matters have come to my attention which gives me reasonable cause to believe that in, any material respect:

- the accounting records were not kept in accordance with section 130 of the Charities Act
- the accounts did not accord with the 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.
- 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 come across no 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.


NI Coulthard

06 March 2021

Independent Examiner

Framwellgate Moor Youth & Community Association

Registered Charity No

1154450

**Income & Expenditure Statement**

Statement of Financial Activities for the year ended

31 December 2020

		2020				2019
	Notes	General Reserves	Repairs Reserve	Restricted Fund	Total	Total
		£	£	£	£	£
INCOMING RESOURCES						
Hire of Community Centre facilities		21,516.16	-	-	21,516.16	45,748.58
Office rentals received		12,807.77	-	-	12,807.77	13,921.91
Grant income	3	18,331.50	-	55,479.00	73,810.50	-
Café takings		416.94	-	-	416.94	97.80
Solar Feed In Tariff		790.42	-	-	790.42	767.54
Insurance Claims	4	2,349.25	-	-	2,349.25	-
Interest received		830.74	-	-	830.74	819.44
Donations received		4,137.89	-	-	4,137.89	-
TOTAL INCOMING RESOURCES		61,180.67	-	55,479.00	116,659.67	61,355.27
RESOURCES EXPENDED						
Wages and salaries	5	14,155.55	-	5,416.88	19,572.43	16,724.12
Building alterations	6	-	-	17,959.63	17,959.63	46,802.84
Building maintenance		3,138.83	2,612.00	12,288.97	18,039.80	4,042.09
Building insurance claim repair cost		2,052.02	-	-	2,052.02	-
Maintenance general		5,003.40	-	1,121.97	6,125.37	7,804.85
Utilities - Centre		2,709.75	-	1,578.00	4,287.75	6,349.94
Centre waste disposal		45.24	-	-	45.24	48.72
Utilities - Offices		1,263.92	-	-	1,263.92	1,570.84
Communications		1,189.47	-	72.00	1,261.47	1,801.95
Administration		294.23	-	-	294.23	550.21
PRS music licence		550.15	-	-	550.15	524.80
Buildings Compliance		1,603.97	-	478.00	2,081.97	2,077.08
Bank Charges		128.00	-	-	128.00	66.39
Insurance		1,481.13	-	-	1,481.13	1,679.17
Cafe expenses		297.09	-	-	297.09	162.27
Bad Debts / (Recoveries)		-	-	-	-	(429.00)
Sundry items		185.18	-	-	185.18	263.75
Depreciation		7,548.61	-	-	7,548.61	7,322.90
TOTAL RESOURCES USED		41,646.54	2,612.00	38,915.45	83,173.99	97,362.92
NET RESOURCES BEFORE TRANSFERS		19,534.13	(2,612.00)	16,563.55	33,485.68	(36,007.65)
Transfer between funds		(16,029.25)	19,316.25	(3,287.00)	-	-
NET MOVEMENT IN FUNDS		3,504.88	16,704.25	13,276.55	33,485.68	(36,007.65)
Balance brought forward		57,712.25	36,295.75	-	94,008.00	130,015.65
Balance carried forward		61,217.13	53,000.00	13,276.55	127,493.68	94,008.00

The notes on pages 11 to 13 form part of these accounts


Framwellgate Moor Youth & Community Association

Registered Charity No

1154450

Balance Sheet as at
31 December 2020

Notes	2020				2019
	General Reserves	Repairs Reserve	Restricted Fund	Total	Total
	£	£	£	£	£
Fixed Assets					
Centre fixture and fittings	9,498.48	-	-	9,498.48	10,676.54
Office fixture and fittings	10,477.12	-	-	10,477.12	10,338.62
Centre equipment	4,442.28	-	-	4,442.28	4,381.34
Office equipment	511.02	-	-	511.02	502.32
Total fixed assets for charity use	24,928.90	-	-	24,928.90	25,898.82
Current Assets					
Petty Cash	45.55	-	-	45.55	21.38
Balance at bank					
Unity Trust current account	20,387.69	-	-	20,387.69	2,682.92
Unity Trust deposit account	-	-	18,650.86	18,650.86	8,091.71
Virgin Money account	3,632.14	-	2,450.69	6,082.83	6,082.83
United Trust	12,909.22	53,000.00	-	65,909.22	49,094.63
Credit card balance	(9.12)	-	-	(9.12)	-
Total cash and bank balances	36,965.48	53,000.00	21,101.55	111,067.03	65,973.47
Debtors and prepayments					
Hire charges and rents not yet paid	1,305.31	-	-	1,305.31	4,690.86
Other debtors and prepayments	195.75	-	-	195.75	368.80
Total debtors and prepayments	1,501.06	-	-	1,501.06	5,059.66
Total current assets	38,466.54	53,000.00	21,101.55	112,568.09	71,033.13
Creditors due within one year	(2,178.31)	-	(7,825.00)	(10,003.31)	(2,923.95)
Net current assets	36,288.23	53,000.00	13,276.55	102,564.78	68,109.18
Total assets	61,217.13	53,000.00	13,276.55	127,493.68	94,008.00
Represented by					
Unrestricted Funds					
General reserves	61,217.13	-	-	61,217.13	57,712.25
Repairs reserve	-	53,000.00	-	53,000.00	36,295.75
Restricted Funds					
Grants	-	-	13,276.55	13,276.55	-
Accumulated surplus	61,217.13	53,000.00	13,276.55	127,493.68	94,088.00

Ken Gates

Chair

06 March 2021

Ian Rudd

Treasurer

06 March 2021



Framwellgate Moor Youth & Community Association

Registered Charity No

1154450

Notes to the Accounts for the year ended

31 December 2020

1 Basis of accounts preparation

1.1 Accounting policies

These accounts have been drawn up under the Historical Cost Convention and in accordance with applicable accounting standards and the Statement of Recommended Practice for Charities.

1.2 Fixed assets

In April 2014, the Charity signed a tenant's repairing lease for a period of 30 years on the premises at Front Street, Framwellgate Moor from the owners, Durham County Council, at a peppercorn rent. No value is placed on this leasehold right to occupy the building. The cost of improvements to the structure of the building or landlords fixtures incurred by the Charity before and after the signing of the lease will be written off over the remaining life of the lease or the life of the asset whichever is shorter. The cost of essential repairs paid for by the charity, identified as required at the time of asset transfer, has been expensed even if entailing an element of improvement.

The cost of assets, which do not constitute landlord's fixtures, are depreciated over their estimated useful lives as follows:

Furniture and equipment	10 years
Portable electrical equipment	5 years
IT and Computer equipment, including software	3 years

1.3 Recognition of income

Rents and hire charges are accounted for on an accruals basis.

Grants receivable, including those for the purchase of fixed assets, are recognised in the year in which they are deemed receivable.

1.4 Recognition of expenditure

Expenditure is accounted for on an accruals basis.

1.5 Taxation

The Charity is exempt from taxation on its charitable activities.

1.6 Accumulated funds

Restricted funds are those funds which are subject to specific conditions by donors as to how they may be used. The purposes and allowed usage of the restricted funds are set out in the notes to these accounts.

Reserves are set aside to pay for the 5 yearly redecoration of the premises as required under the lease from Durham County Council, as well as other essential repairs including replacement of the main heating boiler.

2 Trustees

None of the Trustees (or any person connected with them) received any remuneration during the year in association with their duties as a trustee. However, certain trustees incurred expenditure on behalf of the Charity and were reimbursed. The amounts are as follows:

	2020	2019
Mr K Gates	5,773.25	5,382.08
Mr I Rudd	874.93	1,119.77
Mr Peter Sykes	108.04	123.30

Deniece Wanley received the sum of £750 in connection with services for web site design provided prior to her appointment as a trustee.

3 Grant Income

The following grants were receivable in the year under review:

	General use	Restricted use	2020 Total	2019 Total
	£	£	£	£
County Durham Charity Foundation No.1 grant	-	2,000.00	2,000.00	-
County Durham Charity Foundation No.2 grant	-	4,645.00	4,645.00	-
Sir John Priestman Charity Trust	-	5,355.00	5,355.00	-
National Lottery Awards for All	-	10,000.00	10,000.00	-
Durham Councillors funds (AAP)	-	1,780.00	1,780.00	-
National Lottery Community Fund	-	31,699.00	31,699.00	-
UK Government Support	18,331.50	-	18,331.50	-
	18,331.50	55,479.00	73,810.50	-

The UK Government grants relate to furlough payments and other grants to assist the business with loss of income and additional costs due to the Covid-19 pandemic.

The funds donated by the County Durham Community Foundation were in respect of two projects. £2,000 was used to purchase replacement furniture for the Youth Hall kitchen, and the second amount of £4,650 was used to install a hearing loop and improved audio visual equipment for the Adult Hall in the Centre.


Framwellgate Moor Youth & Community Association

Registered Charity No

1154450

Notes to the Accounts for the year ended

31 December 2020

(Continued)

3 Grant Income (Continued)

The grant received from the Sir John Priestman Charity Trust was for the purchase of supplementary audio visual equipment, as well as educational equipment in the Adult Hall.

The grant of £10,000 from National Lottery Awards for All was used to refurbish the Youth Hall male toilets.

Local County Councillors contributed to the £1,780 grant awarded via the Durham Action Area Partnership to provide increased security to the Offices building during the first Covid-19 related shutdown.

The grant of £31,699 from the National Lottery Covid-19 Community Fund was provided to assist with specific costs relating to the reopening of the Community Centre following the relaxation of the first Covid lockdown.

4 Insurance claim

A break-in occurred in the Old School House during the year, causing damage to a ground floor window and various doors and door frames in the building. A claim was made on the Landlords policy for the damage and the sum of £2,349 was recovered.

5 Employees

There were 4 (2019- 3) part time employees during the year.

6 Building Alterations

The cost of alterations to buildings, where financed by capital grants, is expensed as the expenditure is incurred, even though it may have been capitalised had the cost been borne directly from the Charity's own resources.

7 Fixed assets

	Centre fixture and fittings	Offices fixture and fittings	Centre equipment	Office Equipment	Total
<i>Cost</i>	£	£	£	£	£
Balance brought forward	15,086.57	19,924.07	15,081.88	1,876.92	51,969.44
Additions in year	630.15	2,131.34	3,523.67	294.23	6,579.39
Balance carried forward	15,716.72	22,055.41	18,605.55	2,171.15	58,548.83
<i>Depreciation</i>					
Balance Brought forward	(4,410.03)	(9,585.45)	(10,700.54)	(1,374.60)	(26,070.62)
Charge in year	(1,808.21)	(1,992.84)	(3,462.73)	(285.53)	(7,549.31)
Balance carried forward	(6,218.24)	(11,578.29)	(14,163.27)	(1,660.13)	(33,619.93)
Net book value 2020	9,498.48	10,477.12	4,442.28	511.02	24,928.90
Net book value 2019	10,676.54	10,338.62	4,381.34	502.32	25,898.82

8 Cash at bank

Balances held at Unity Trust and Virgin are on no-notice accounts.

Balances at United Trust Bank are held on notice accounts not exceeding 12 months

9 Debtors
Hire charges and rent less provisions

Hire fees outstanding
Office rents due less provisions for doubtful debts

2020	2019
£	£
341.25	3,945.11
964.06	745.75
1,305.31	4,690.86

Other debtors and prepayments

Insurance prepayment
Feed in Tariff
Other

138.75	211.00
57.00	60.00
-	97.80
195.75	368.80

**Framwellgate Moor Youth & Community Association**

Registered Charity No

1154450

Notes to the Accounts for the year ended**31 December 2020***(Continued)***10 Creditors due within one year**

	2020	2019
	£	£
Wages and Salaries including PAYE	50.00	1,484.80
Utilities	584.56	794.95
Telephone and Wi-Fi	10.00	10.00
Insurance	1,275.00	375.00
Grant aided expenditure	7,825.00	-
Rental income in advance	258.75	259.20
	<u>10,003.31</u>	<u>2,923.95</u>

11 Reserve for redecoration and essential repairs

	Balance brought fwd.	Provided in period	Reallocation	Expended in period	Balance carried fwd.
	£	£		£	£
Decorating and Paintwork	7,000.00	-	(38.00)	(1,962.00)	5,000.00
Boiler replacement	22,650.75	2,349.25	-	-	25,000.00
Roof repairs	4,025.00	11,115.00	-	(140.00)	15,000.00
Electrical works	-	5,000.00	-	-	5,000.00
General repairs	2,620.00	852.00	38.00	(510.00)	3,000.00
	<u>36,295.75</u>	<u>19,316.25</u>	<u>-</u>	<u>(2,612.00)</u>	<u>53,000.00</u>

Provision has been made for the potential liability for the cost of redecoration under the terms of the lease of the Community Centre from Durham Country Council, as well as essential repairs to the buildings and facilities.

12 Restricted funds

The income of the Charity from restricted funds and grants held on trust for specific purposes, together with the unexpended balances at the year end, are as follows:

	Unexpended balance at brought fwd.	Incoming resources	Resource expended	Unexpended balance at carried fwd.
	£	£	£	£
County Durham Charity Foundation No.1 grant	-	2,000.00	(2,000.00)	-
County Durham Charity Foundation No.2 grant	-	4,645.00	(4,645.00)	-
Sir John Priestman Charity Trust	-	5,355.00	(3,180.00)	2,175.00
National Lottery Awards for All	-	10,000.00	(10,000.00)	-
Durham Councillors funds (AAP)	-	1,780.00	(1,780.00)	-
National Lottery Covid-19 Community Fund	-	31,699.00	(20,597.45)	11,101.55
Total	<u>-</u>	<u>55,479.00</u>	<u>(42,202.45)</u>	<u>13,276.55</u>

Under the terms of the grant, the balance of the funds from the National Lottery Covid-19 Community Fund has to be spent prior to 31 March 2021.