



Framwellgate Moor Youth & Community Centre Annual Report & Accounts 2025



Durham City Freeman Charity meeting



Wellbeing stall



Karate club



Christmas crafting



Framwellgate Moor colliery banner



Updated teaching rooms



Framwellgate Moor Youth & Community Association

The Trustees present their annual report and financial statements for the year ended 31 December 2025 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 2025 were as follows:</p> <table> <tr> <td>Chair</td><td>Ken Gates</td></tr> <tr> <td>Vice Chair</td><td>Malcolm Blackwood</td></tr> <tr> <td>Secretary</td><td>Peter Sykes</td></tr> <tr> <td>Treasurer</td><td>Ian Rudd</td></tr> </table> <p>Other Trustees</p> <p>Eric Bulmer (appointed 27/11/2025) Barbara Fox (appointed 27/11/2025) Hari Kant Gupta (appointed 29/05/2025) James Hubbard (resigned 27/03/2025) Rachael Perry (appointed 26/09/2024) David Thompson (resigned 24/07/2025) Kathleen Thomson Deniece Wanley</p>	Chair	Ken Gates	Vice Chair	Malcolm Blackwood	Secretary	Peter Sykes	Treasurer	Ian Rudd
Chair	Ken Gates								
Vice Chair	Malcolm Blackwood								
Secretary	Peter Sykes								
Treasurer	Ian Rudd								
Contact details	<p>Tel: 0191 386 3356</p> <p>Email: framymca@gmail.com</p> <p>Website: www.fmyca.org.uk</p> <p>Facebook: https://www.facebook.com/FramwellgateMoorCC</p> <p>Instagram: https://www.instagram.com/fmyca.communitycentre/</p>								
Bankers	United Trust Bank of 1 Ropemaker Street, London EC2Y 9AW								
Solicitors	<p>The Co-operative Bank, 1 Balloon Street, Manchester M60 4EP</p> <p>Cooper Stott, Aykley Chambers, Durham Moor Crescent, Durham DH1 5NE</p>								
Business Consultants	Milbank Architects – Construction Advice								
Grant providers	<p>Durham City Freeman Charitable Trust</p> <p>Point North</p> <p>Coop Community Fund</p> <p>National Lottery - Awards For All</p> <p>County Durham Community Resilience Funding</p>								
Independent Examiner	Jane Ascroft FCA MA (Cantab)								



Framwellgate Moor Youth & Community Association

Report of the Trustees for the year ended 31 December 2025

Objectives and Activities

The objects of the Framwellgate Moor Youth and Community Association ("FMYCA") are set out in the Association's constitution document and are summarised as follows:

- * To run the Community Centre on Front Street in the Framwellgate Moor area of Durham 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 the Community Centre building and facilities and ensures the halls, meeting rooms and facilities are available to be used by members of the community, in a way consistent with our objectives.

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 a local Community Centre. The building is owned by Durham County Council but from 2013 it has been operated and maintained by FMYCA under a 30-year 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 halls are supplemented by rooms for storage of equipment, as well as kitchen, café and toilet facilities. In addition, the former School House and School library have been converted to office accommodation, teaching and meeting rooms.

We are planning to rename the halls to fit in with the area's coal mining history by using coal seam names.

The **Adult** Hall has been used by the following regular activities this year: Arabic class, Blind Life in Durham, Buddha Group, Durham City Youth Club, Durham Coronary Support Group, Durham Dance, English Folk Dance, French Classes, Indian Music, ME North East, Spanish Class, Tiny Tweeties, Tai Chi, Wellbeing Programme Yoga and Youth Club.

In the **Youth** Hall there have been various groups including Art Class, Dance Classes, Diabetes UK, Durham Bridge Club, Durham Home Education Hub, Hartbeeps, Little Movers, Martial Arts group, Memory Café, and Tai Chi. In addition, there were a number of casual users, including birthday parties, for both halls.

The **Dance Studio** is maintained for performing arts and is exclusively used by TIN Arts students. TIN Arts is a 'not for profit' charitable teaching and training organisation for performing arts students. The organisation provides classes in dance for students from the age of 2 upwards including young people with learning difficulties. They have made extensive use of our specialist Dance Studio.

The two downstairs offices in the School House have been refurbished during the year and equipped with IT facilities so they can be used as meeting rooms or teaching spaces for up to 12 people. The upgrade has been well received and new users such as Durham Learn have been welcomed to the Centre. The three upstairs offices are used by TIN Arts as their administration centre. The rents and income from these rooms are a welcome addition to the income of the centre. The old School Library is used by FMYCA for office accommodation but this is shared with Durham City Youth Project, which provides the staffing for the Youth Club based in the Centre as well as for a number of other Youth Clubs in the area.

In addition to hiring out the facilities to groups and third parties, the Trustees endeavour to make the Centre building a place where local residents can come together and foster a true sense of 'community'. To this end the Community Centre has continued a number of projects from last year and introduced new activities. See under 'Achievements'.

The Trustees have had 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.

Activities (Continued)

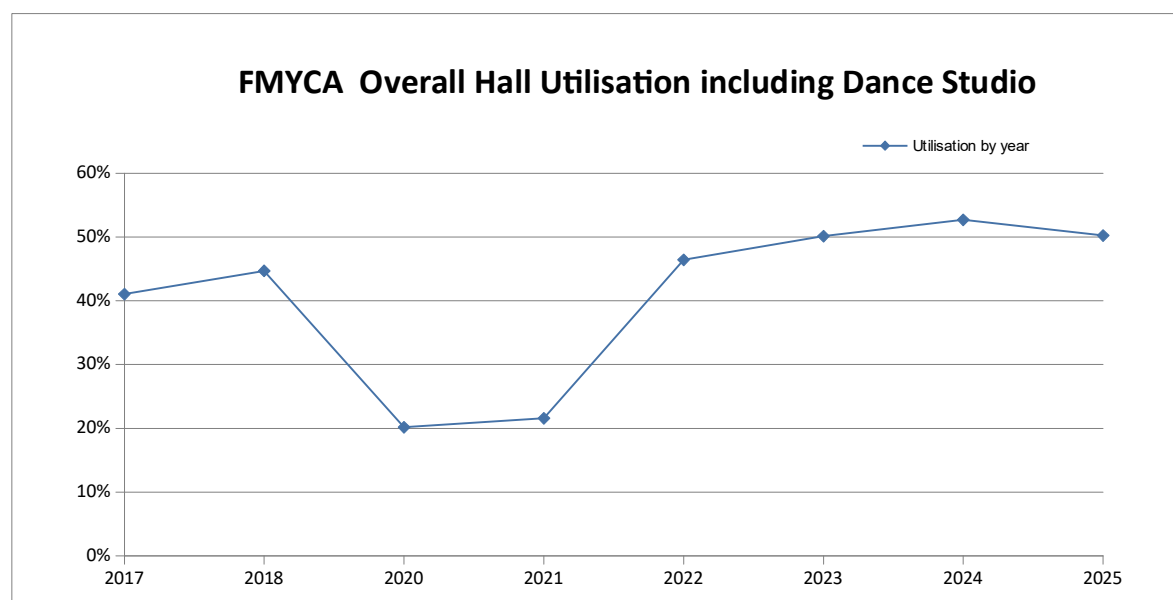


In addition to the Trustees, many individuals continue to contribute freely of their time and energy to FMYCA on a voluntary basis. Mr Mike Rayner continues to support the Centre on a regular basis in various roles, Anna Linfoot assists with the centre's social media publicity and Hayley Fung assists with recording energy data and converting into graphical format on Friday each week. Aurelia Smith and Rick Johnston volunteer on an ad hoc basis to support events that the Centre organises such as the Christmas Fayre. These individuals provide valuable support to the Trustees and paid staff in making the Centre such a well run and welcoming place to meet.

Achievements and performance

As explained above the Community Centre is used by a wide variety of user groups covering all age groups and many different interests. The activities and facilities offered are supported by a number of different ethnic groups living in the area and also by a number of groups whose members have a disability. The Trustees are particularly pleased by the attendance at, and the feedback from, regular users.

One of the measures of success of the Centre is how well the available time and facilities are utilised. The following chart shows the actual utilisation of the halls for each year as a proportion of their nominal availability (based on 10 hours per day for each hall). The graph shows that 2025 was slightly less well used than in 2024, reflecting the loss of a number of regular users during the year due to a number of factors. However, new users have been recruited in the second half of 2025 so it is hoped that the utilisation rate will have recovered by the end of 2026.



The Trustees try to involve the local community in the different activities they arrange and are particularly pleased with the community involvement achieved during 2025.

One of the main such activities is the Wellbeing Programme programme, which is designed to assist members of the local community by re-establishing some activities lost due to Covid and hence to avoid loneliness and isolation amongst the local population. This continues to be partially financed through grants from various sources, as well as from internal funds. Each Tuesday from 10 am and 2 pm a variety of activities, such as crafting and chair exercises take place and simple refreshments are provided. The Wellbeing Programme offers an opportunity for informal meeting and socialising as well as taking part in the organised activities. The feedback from the participants in the Wellbeing activities has been excellent and confirms that it is fulfilling a real need in the community. Wellbeing Tuesdays has been visited by MP Mary Foy and the Mayor of Durham City.

Funding has been received to continue to support the Wellbeing programme up to August 2026, and further funding will be sought to continue it after that date. The Community Centre is also registered under the 'Places of Welcome' scheme for these hours. In 2025, an Art Group, which meets on Monday mornings, became part of the activities put on by FMYCA for community benefit.

A Youth Club is offered at the Centre on a weekly basis during school term time. This has been ongoing for many years and is operated on behalf of FMYCA by Durham City Youth Project. This takes place on Wednesday afternoon/evening and caters for various age groups, giving local young people a place to socialise and undertake outdoor and indoor activities in a safe environment.

Continuing the success of recent years a Christmas Fayre was again held in 2025. This was a great community effort involving many groups, including the Framwellgate Moor Scouts, who provided refreshments and crafting activities, two Primary schools (St Godric's RC Primary School and Finchale Primary School) whose choirs added a musical element to the day, as well as local charity groups who had stalls at the event.



Achievements and performance (Continued)

The Centre was delighted to once again host a post Remembrance Day ceremony get together, where Framwellgate Moor Scout Group put on refreshments in the main Kitchen for attendees. During the year a number of local Community Groups, including Framwellgate Moor Women's Institute, used the Community Centre facilities to put on coffee mornings and similar charity fundraising activities. Framwellgate Moor & Pity Me Local History Society held their first full season of talks and seminars at the Community Centre during the year, bringing together members of the local community. This was hugely successful with an average of approximately 50 people attending meetings.

The Community Café area is now used on Tuesdays to provide refreshments for the Wellbeing attendees, as well as any casual visitors. Unfortunately, we have not been able to open the café on other days.

The challenge for the Trustees is to ensure the income of the Charity is sufficient to cover the ever increasing overhead costs (eg for energy, maintenance and wages), improving our facilities and maintain adequate reserves, while at the same time ensuring that the hire charges are affordable for our paying customers and maintaining our programme of community events.

The Trustees consider that 2025 has been successful year. There have been improvements to the meeting rooms, which have attracted new users, the IT offering in the main halls has been extended and improved, with grant assistance, to ensure the facilities are up to day and attractive to users. Due to financial and other pressures we have lost a few regular users in the early part of 2025, but we are on course to have replaced these with new users in the first half of 2026. The involvement with the local and wider community was maintained at a high level in 2025.

Financial Review

Position at 31 December 2025

At the year end FMYCA had total assets of £172,993 of which £54,511 were unamortised fixed assets, leaving net current assets of £118,482. Of this the cash and bank balances stood at £122,382.

The balance on restricted reserves (unspent grants) was £3,824, that on earmarked reserves (Repairs reserve) was £60,000 leaving a balance on freely available accounting reserves of £54,658.

Reserves Policy

The policy of the Trustees is to maintain sufficient freely available 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 6 months' of running costs (expected to be about £45,000) within general funds. As at the year end, the unallocated cash balance amounted to £58,558, while the "freely available" accounting reserves stood at £54,658. The Trustees will keep the amount of the free cash reserves under review over the next 12 months in view of the ongoing uncertainty about inflation and changes in user groups.

The Trustees set aside, from general funds, a 'Repairs Reserve' to cover essential building repairs to comply with the property lease from Durham County Council, such as regular internal and external decoration of the premises and other known and expected works. For instance, the Victorian roof of the building requires constant attention and money has been set aside for these costs. Part of the balance has been allocated to funding further improvements to the former School House offices. It is anticipated that this expenditure will be incurred in the third quarter of 2026. At the year end the balance on the repairs reserve was £60,000.

Where grants are received that specify or restrict the use to which the cash provided can be put, these funds are designated "Restricted Funds" in the accounts. At the year end the balance on restricted funds was £3,824, relating to a grant from Point North to assist with our Wellbeing activities up to August 2026.

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 teaching and meeting rooms in the School House attached to the Centre.

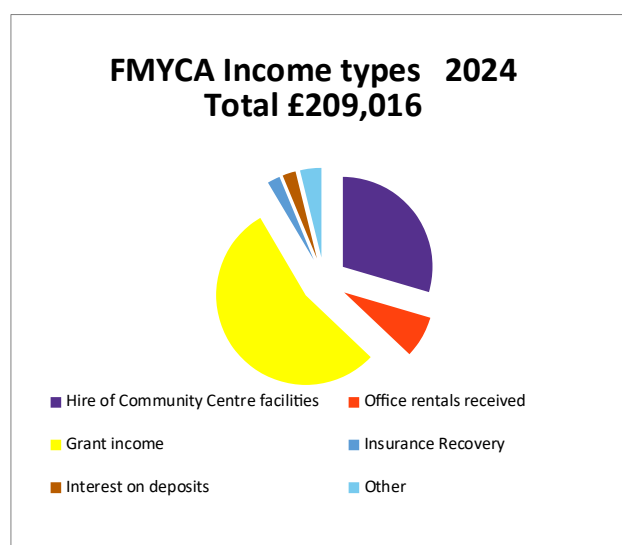
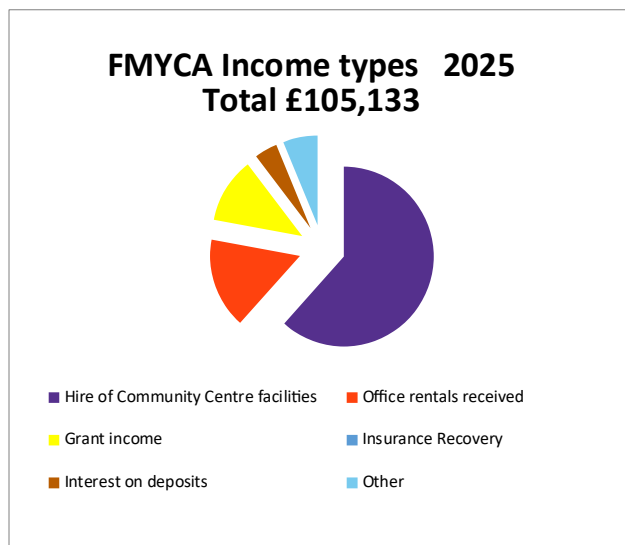
Hall hire in cash terms increased by around 4.7 % over last year, while the income from office rentals and meeting room hire increased by 8.8%.

Income from grants amounted to £12,372 this year.

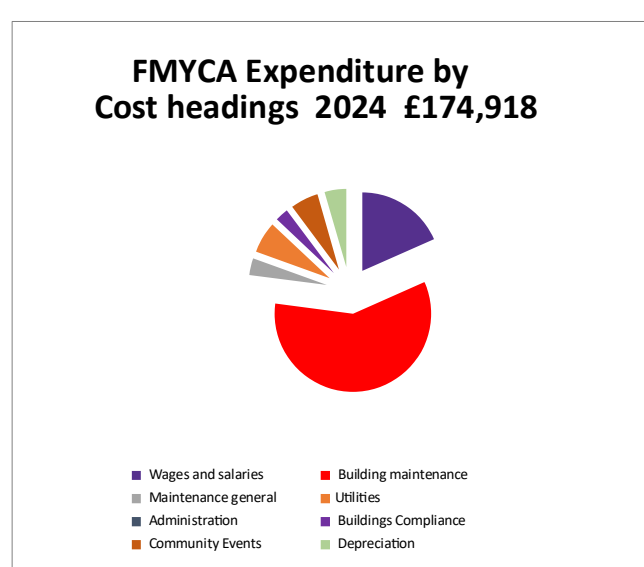
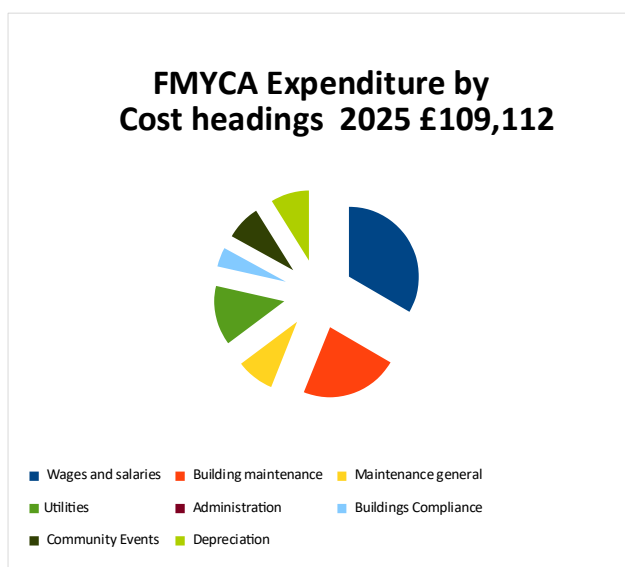
The Wellbeing Programme has been supported this year by a grant received from Point North of £6,672. The purchase of IT equipment for the main halls was made possible by grants from the City of Durham Freemen of £5,000 and from the Sir James Knott Trust of £700.

Financial Review (Continued)

A summary of the main sources of income are shown in the charts below.



The main recurring items of expenditure are wages, buildings maintenance, general maintenance and utilities. A major part of the building maintenance works this year was refurbishment of the ground floor of the School House. In 2024, there was a significant investment in a new heating system, which was responsible for the large cost of building maintenance in that year. The Wellbeing Programme together with the Christmas Fayre are shown as 'Community events' in the following chart.



Plans for the future

The Trustees are aware that TIN Arts has found larger premises more in keeping with their expansion plans and will therefore be vacating the Community Centre, potentially in August of 2026. The challenge will be to replace them with one or more users to replace the income that will be lost. Approaches have been received from potential customers so the Trustees are confident that new occupants will be found. The opportunity will be taken to refurbish the facilities that will be vacated so that the offices and halls affected will be attractive to new users. Funds have been set aside to manage the improvement work.

Grant funding is being actively sought to allow the Wellbeing activity to continue beyond August of 2026, and possibly extend the activities undertaken into a 'Heath and Wellbeing Hub' to offer the use of our facilities to other organisations on days apart from Tuesdays.

It is proposed to hand over some of the day to day running of the Centre, which is currently undertaken by the Trustees on a voluntary basis, to employed staff during 2026.



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 Association's Trustees are responsible for the general leadership and management of the Association. The Trustees give their time freely and receive no remuneration or other financial benefits. The Trustees meet on a bi-monthly basis and they are responsible for all decisions taken in relation to organising the affairs and activities of the Community Centre for the benefit of users. 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 the Manager's reports. All members of the community are encouraged to attend the proceedings.

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

Trustee appointment

Trustees are drawn from the local community and the Community Centre's user groups. User groups may if they wish appoint a trustee. One trustee may be appointed by Framwellgate Moor Parish Council. During the year David Thompson died, Hari Kant Gupta, Eric Bulmer and Barbara Fox were appointed.

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 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 Association and ensuring that it is solvent, well run and delivers the charitable outcomes for the benefit of the public for which it has been set up. The Trustees' Executive Committee (Chair, Treasurer and Secretary) 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 the review of risks, the Trustees also ensure that adequate policies of insurance are in place to safeguard the Community Centre buildings, Trustees, volunteers, staff activities and visitors.

Staff

Mr Jim Pendrey, Centre Manager, continues to be responsible for ensuring that the Centre and FMYCA's day-to-day affairs are run in a smooth and efficient manner. Mrs Carol Callum is the Assistant Manager and in addition manages the Centre's Wellbeing Programme.

Mr Raymond Botone, and Ms Catherine Newman as part-time caretakers, undertake duties as directed by the Centre Managers which include opening and closing the building and setting out the halls as required by the user groups.

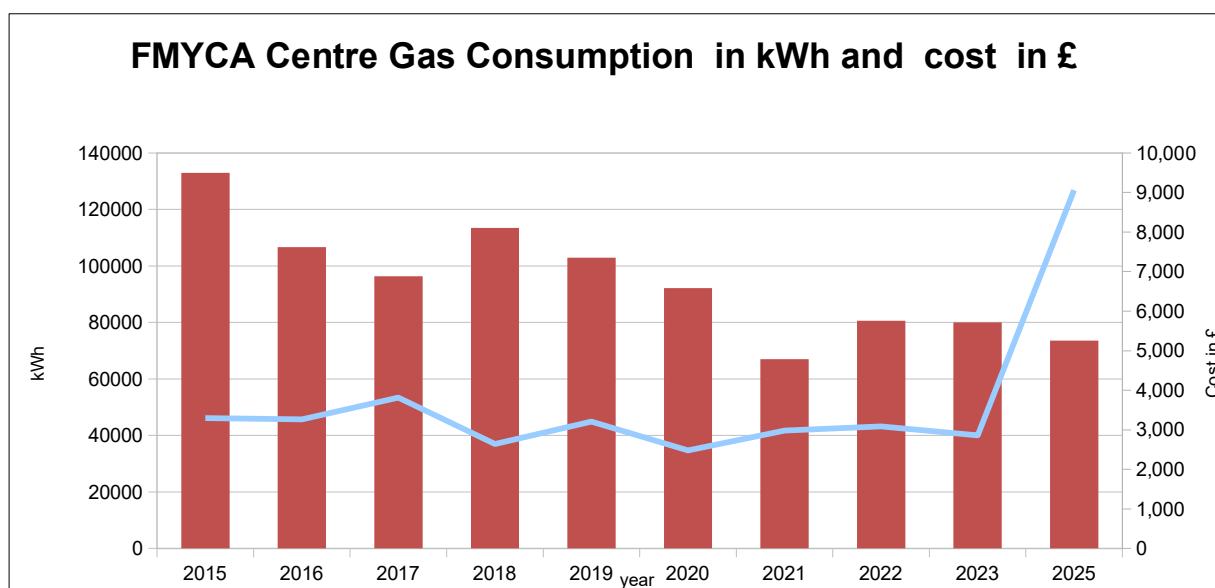
Sustainability

For the Trustees, being 'green' means reducing the environmental impact on the energy that the centre uses and reducing any waste of resources. There are several aspects of the building's efficiency that affect its carbon footprint. Heating, lighting, use of water, insulation, automating processes, and taking advantage of sunlight are all part of making the Community Centre greener. The move to more efficient use of fuel has been brought sharply into focus by the increases in energy prices.

Gas

The main source of heat for the Centre for many years was two gas boilers. In late 2024 it was decided to replace the existing gas boiler with modern high efficiency equivalents and to supplement these with an Air Source Heat Pump ('ASHP'), with emersion heaters able to utilise surplus solar energy generated from the solar panel arrays. It was felt that this arrangement was more appropriate than utilising only an ASHP, given the age of the building, the level of insulation available for building of this type and electricity supply constraints.

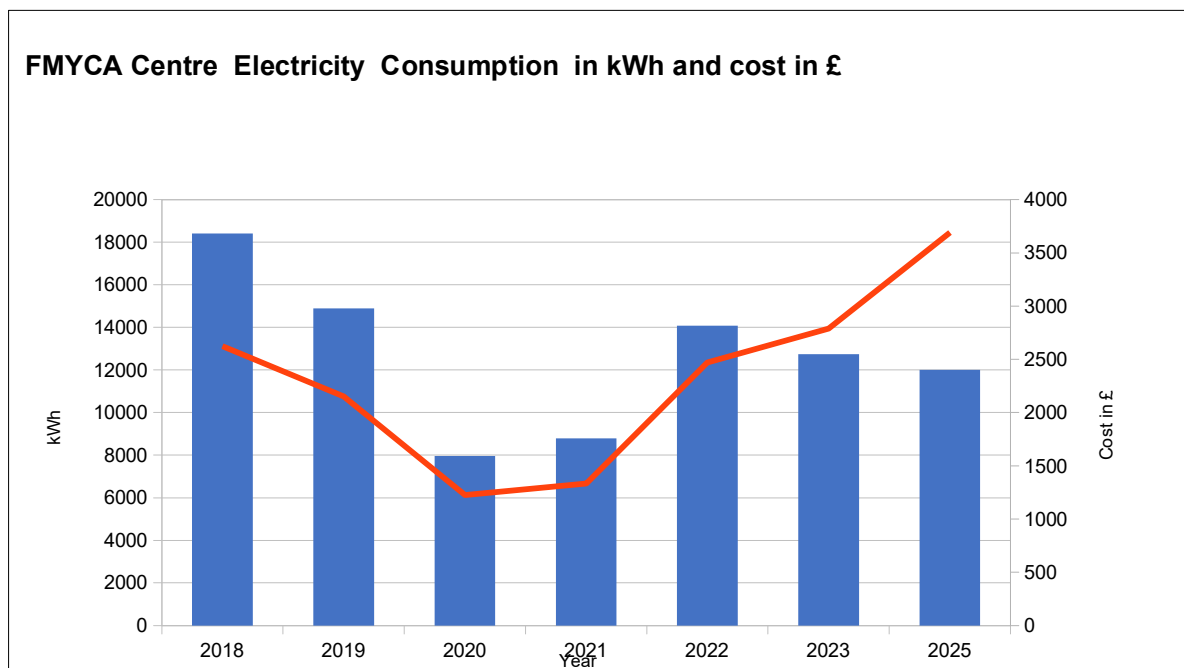
The following chart shows the annual consumption of gas (in terms of kWh) in the Centre since 2014. Great progress has been made in reducing gas consumption over the years. This has been achieved by a combination of increased insulation, lowering ceilings and improvements to heating controls and the installation of the Air Source Heat Pump. However, the expiry of our favourable gas contract in early 2025 meant that the cost of gas used increased significantly, in spite of the efforts to reduce consumption



Electricity

Electricity consumption has shown a general downward trend in the last few years due to the installation of energy saving measures such as LED lights, solar panels and more efficient water heating. The Covid period showed a marked reduction in usage but this was reversed immediately afterwards. However the downward trend has resumed, assisted by additional solar arrays, supplemented by battery storage. The increase in electricity prices following the renewal of our supply contracts at in early 2024 at higher prices has meant increased costs despite the lower amount of power used; however, a further price negotiation towards the end of 2025 should mean lower costs in 2026.

Sustainability (Continued)



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.

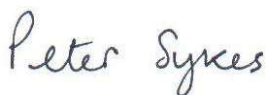
In preparing the financial statements, the Trustees are required to select suitable accounting policies and then apply them consistently and observe the methods and principles in the Charities SORP.

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:



Peter Sykes

Secretary to the Trustees



Framwellgate Moor Youth & Community Association

Independent Examiner's Report to the Trustees of Framwellgate Moor Youth & Community Association

Year ending 31 December 2025

I report to the trustees on my examination of the financial statements of Framwellgate Moor Youth & Community Association ('the charity') for the year ended 31 December 2025.

Responsibilities and Basis of Report

As the trustees of the charity you are responsible for the preparation of the financial statements in accordance with the requirements of the Charities Act 2011 ('the Act').

I report in respect of my examination of the charity's financial statements 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 giving me cause to believe that in any material respect:

1. accounting records were not kept in respect of the charity as required by section 130 of the Act; or
2. the financial statements do not accord with those records; or
3. the financial statements do 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.

Jane Ascroft FCA MA (Cantab)

Independent Examiner

Enterprise House
Harmire Enterprise Park
Barnard Castle
County Durham
DL12 8XT



Framwellgate Moor Youth & Community Association

Income & Expenditure Statement

Statement of Financial Activities for the year ended 31 December 2025

		2025				2024
		General Reserves	Repairs Reserve	Restricted Fund	Total	Total
	Notes	£	£	£	£	£
INCOME						
Hire of Community Centre facilities		64,745	-	-	64,745	61,826
Office rentals received		17,131	-	-	17,131	15,734
Grant income	3	-	-	12,372	12,372	113,725
Community Events		5,424	-	-	5,424	2,817
Reimbursements		-	-	-	-	4,260
Solar Feed In Tariff		1,100	-	-	1,100	940
Insurance Recovery		-	-	-	-	4,698
Interest received		4,361	-	-	4,361	5,016
TOTAL INCOME		92,761	-	12,372	105,133	209,016
EXPENDITURE						
Wages and salaries	4	28,414	-	6,104	34,518	31,025
Building maintenance		6,468	10,632	6,380	23,480	98,866
Maintenance general		9,052	-	-	9,052	5,850
Utilities - Centre		10,807	-	-	10,807	8,168
Centre waste disposal		74	-	-	74	70
Utilities - Offices		3,326	-	-	3,326	2,709
Communications		2,063	-	-	2,063	1,668
Administration		822	-	-	822	1,928
PRS music licence		581	-	-	581	475
Buildings Compliance		4,609	-	-	4,609	4,619
Insurance		2,120	-	-	2,120	2,240
Community Events		2,698	-	5,724	8,422	9,757
Sundry items		73	-	-	73	(2)
Depreciation		9,165	-	-	9,165	7,545
TOTAL EXPENDITURE		80,272	10,632	18,208	109,112	174,918
SURPLUS/ (DEFICIT) FOR THE YEAR		12,489	(10,632)	(5,836)	(3,979)	34,098
Transfer between funds		16,079	(14,368)	(1,711)	-	-
NET MOVEMENT IN FUNDS		28,568	(25,000)	(7,547)	(3,979)	34,098
Balance brought forward		80,601	85,000	11,371	176,972	142,874
Balance carried forward		109,169	60,000	3,824	172,993	176,972

The notes on pages 13 to 16 form part of these accounts

Framwellgate Moor Youth & Community Association

Balance Sheet as at 31 December 2025

Notes	2025				2024
	General Reserves	Repairs Reserve	Restricted Fund	Total	Total
	£	£	£	£	£
Fixed Assets					
5 Centre fixture and fittings	29,395	-	-	29,395	34,297
Office fixture and fittings	24,178	-	-	24,178	8,732
Centre equipment	676	-	-	676	768
Office equipment	262	-	-	262	41
Total fixed assets for charity use	54,511	-	-	54,511	43,838
Current Assets					
Petty Cash	399	-	-	399	486
6 Balance at bank					
Cooperative Bank	23,480	-	3,824	27,304	33,249
United Trust	34,679	60,000	-	94,679	101,622
Total cash and bank balances	58,558	60,000	3,824	122,382	135,357
Debtors and prepayments					
7 Hire charges and rents not yet paid	5,513	-	-	5,513	4,435
Other debtors and prepayments	919	-	-	919	981
Total debtors and prepayments	6,432	-	-	6,432	5,416
Total current assets	64,990	60,000	3,824	128,814	140,773
8 Creditors due within one year	(10,332)	-	-	(10,332)	(7,639)
Net current assets	54,658	60,000	3,824	118,482	133,134
Total assets	109,169	60,000	3,824	172,993	176,972
Represented by					
Unrestricted Funds					
General reserves	109,169	-	-	109,169	80,601
Repairs reserve	-	60,000	-	60,000	85,000
Restricted Funds					
10 Grants	-	-	3,824	3,824	11,371
Accumulated surplus	109,169	60,000	3,824	172,993	176,972



26/03/26

Ken Gates

Chair



26/03/26

Ian Rudd

Treasurer



Framwellgate Moor Youth & Community Association

Notes to the Accounts for the year ended 31 December 2025

1 Accounting policies

1.1 Basis of accounts preparation

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 Charities Act 2011.

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

A review for indicators of impairment of assets 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.

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.



Framwellgate Moor Youth & Community Association

Registered Charity No 1154450

Notes to the Accounts for the year ended 31 December 2025

(Continued)

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.

2 Trustees

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

	2025	2024
	£	£
Mr Ken Gates	6,587	3,754
Mr Peter Sykes	124	13
Mr Ian Rudd	25	66
Ms Deniece Wanley	-	126

3 Grant Income

The following grants were receivable in the year under review:

	2025	2024
	£	£
Restricted use grants	Total	Total
Cooperative Society Local Community Fund (Wellbeing Tuesdays)	-	2,878
County Durham Community Foundation (Welcome Spaces Fund) No1	-	2,989
County Durham Community Foundation (Welcome Spaces Fund) No2	-	2,973
Point North (Wellbeing Tuesdays)	6,672	-
Durham City Freeman	5,000	-
Durham AAP Area Budget - Energy efficiency	-	5,000
Durham Community Action & National Lottery (Energy efficiency)	-	40,000
Durham County Council Community Resilience Funding	-	40,000
Sir James Knot Trust	700	-
National Lottery Awards for All Fund (Wellbeing support)	-	19,885
	<u>12,372</u>	<u>113,725</u>

Point North (formerly County Durham Community Foundation) provided a grant of £6,672 to support the Wellbeing Tuesdays initiative. Grants of £5,000 from The City of Durham Freeman and £700 from the James Knott Trust were received to support IT facilities at the Centre.



Framwellgate Moor Youth & Community Association

Notes to the Accounts for the year ended 31 December 2025

(Continued)

4 Employees

There were 5 (2024- 4) part time employees during the year.

5 Fixed assets

	Centre fixture and fittings £	Offices fixture and fittings £	Centre equipment £	Office Equipment £	Total £
Cost					
Balance brought forward	51,771	28,860	21,236	2,227	104,094
Additions in year	23	19,019	502	294	19,838
Balance carried forward	51,794	47,879	21,738	2,521	123,932
Depreciation					
Balance brought forward	(17,474)	(20,128)	(20,468)	(2,186)	(60,256)
Charge in year	(4,925)	(3,573)	(594)	(73)	(9,165)
Balance carried forward	(22,399)	(23,701)	(21,062)	(2,259)	(69,421)
Net book value 31 December 2025	29,395	24,178	676	262	54,511
Net book value 31 December 2024	34,297	8,732	768	41	43,838

6 Cash at bank

Balances held at Cooperative Bank are on no-notice accounts.

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

7 Debtors

	2025 £	2024 £
Hire charges and rent less provisions		
Hire fees outstanding	3,326	2,871
Office rents due	2,187	1,564
	<u>5,513</u>	<u>4,435</u>
Other debtors and prepayments		
Insurance prepayment	354	421
Accrued interest	500	500
Feed in Tariff	65	60
	<u>919</u>	<u>981</u>

8 Creditors due within one year

	2025 £	2024 £
Wages and Salaries including PAYE	1,127	1,224
Utilities	2,157	2,295
Telephone and Wi-Fi	7	20
Insurance	5,300	4,100
Maintenance	1,058	-
Income received in advance	682	-
Sundry	1	-
	<u>10,332</u>	<u>7,639</u>



Framwellgate Moor Youth & Community Association

Notes to the Accounts for the year ended 31 December 2025

(Continued)

9 Reserve for redecoration and essential repairs

	Balance brought fwd.	Provided in period	Expended in period	Balance carried fwd.
	£	£	£	£
Decorating and Paintwork	5,000	2,000	-	7,000
Heating systems	18,000	(10,000)	-	8,000
Roof repairs	15,000	4,432	(9,432.00)	10,000
Electrical works	5,000	4,200	(1,200.00)	8,000
Upgrade School House/ WIFI	40,000	(15,000)	-	25,000
General repairs	2,000	-	-	2,000
	<u>85,000</u>	<u>(14,368)</u>	<u>(10,632)</u>	<u>60,000</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/ improvements to the buildings and facilities.

10 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.	Income	Expenditure	Adjustment to opening balance	Unexpended balance at carried fwd.
	£	£	£	£	£
Cooperative Society (Wellbeing)	1,743	-	(1,743)	-	-
Point North (Wellbeing Tuesdays)	-	6,672	(2,848)	-	3,824
National Lottery Community Fund (Wellbeing)	9,628	-	(7,917)	(1,711)	-
Durham City Freeman (IT Improvements)	-	5,000	(5,000)	-	-
Sir James Knot Trust (IT Improvements)	-	700	(700)	-	-
Total	<u>11,371</u>	<u>12,372</u>	<u>(18,208)</u>	<u>(1,711)</u>	<u>3,824</u>