

THE ZONE YOUTH CLUB, BROADSTAIRS

England & Wales · Charity number 1161470

Details

Status Registered

Legal form CIO

Registered 2015-04-29

Register [View on the Charity Commission register](#)

Contact

Address Syringa
Norman Road
Broadstairs
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Activities

Objects: TO ADVANCE IN LIFE AND RELIEVE NEEDS OF YOUNG PEOPLE THROUGH: (A) THE PROVISION OF RECREATIONAL AND LEISURE TIME ACTIVITIES PROVIDED IN THE INTEREST OF SOCIAL WELFARE, DESIGNED TO IMPROVE THEIR CONDITIONS OF LIFE;(B) PROVIDING SUPPORT AND ACTIVITIES WHICH DEVELOP THEIR SKILLS, CAPACITIES AND CAPABILITIES TO ENABLE THEM TO PARTICIPATE IN SOCIETY AS MATURE AND RESPONSIBLE INDIVIDUALS.

Activities: Provision of youth services to young people in Thanet, Kent

Classification

- **How:** Provides Services
- **What:** General Charitable Purposes
- **Who:** Children/young People

Geography

- Kent

Finances

Period end	Income	Expenditure	Assets	Employees
2025-02-28	£74,307	£68,609	-	-
2024-02-29	£56,130	£73,232	-	-
2023-02-28	£108,018	£98,418	-	-
2022-02-28	£103,294	£75,623	-	-
2021-02-28	£49,929	£35,636	-	-

Trustees

Name	Role	Appointed
Ian Curtis		2015-03-31
Joanne Bright		2026-02-09
TERESA ROSEMARY DICKINSON		2015-03-31
Terry Boyce		2024-02-14

THE ZONE YOUTH CLUB, BROADSTAIRS

England & Wales - Charity number 1161470

Accounts

Charity registration number 1161470

THE ZONE YOUTH CLUB
ANNUAL REPORT AND UNAUDITED FINANCIAL STATEMENTS
FOR THE YEAR ENDED 28 FEBRUARY 2025

THE ZONE YOUTH CLUB

LEGAL AND ADMINISTRATIVE INFORMATION

Trustees

Mrs T Dickinson
Mr I Curtis
Mrs L Baker
Mr T Boyce

Charity number

1161470

Independent examiner

Claire Dean FCCA
MMP Limited
Chartered Certified Accountants
18/20 Canterbury Road
Whitstable
Kent
England
CT5 4EY

THE ZONE YOUTH CLUB

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THE ZONE YOUTH CLUB

TRUSTEES' REPORT

FOR THE YEAR ENDED 28 FEBRUARY 2025

The trustees present their annual report and financial statements for the year ended 28 February 2025.

The financial statements have been prepared in accordance with the accounting policies set out in note 1 to the financial statements and comply with the charity's governing document, the Charities Act 2011 and "Accounting and Reporting by Charities: 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)" (effective 1 January 2019).

Objectives and activities

To advance in life and relieve needs of young people in Thanet through:

- (a) the provision of recreational and leisure time activities provided in the interest of social welfare, designed to improve their conditions of life;
- (b) providing support and activities which develop their skills, capacities and capabilities to enable them to participate in society as mature and responsible individuals.

The Charity will put particular emphasis on reaching young people who have poorer access to physical activities and learning because of poverty, disability or ethnicity in an area of high deprivation and levels of unemployment.

Our Youth Club aims to:

- Provide a safe, happy, warm and stimulating environment for all young people to play, learn and develop freely.
- Help young people to develop responsibility for themselves and their actions and to become competent, confident, independent and co-operative individuals.
- Encourage young people to have a positive attitude and respect for both themselves and other people.
- Offer inclusive services that are accessible to all young people in the community.
- Undergo regular monitoring and evaluation of our services to ensure that the Club continues to meet the needs of young people.

The trustees have paid due regard to guidance issued by the Charity Commission in deciding what activities the charity should undertake.

THE ZONE YOUTH CLUB

TRUSTEES' REPORT (CONTINUED)

FOR THE YEAR ENDED 28 FEBRUARY 2025

Achievements and performance

The past year has seen us maintain our high quality of youth provision, Holiday clubs, café service, and Minizone baby group. This is mainly due to the security of grants from Colyer Fergusson Charitable Trust, Kent Community Foundation, KCC HAF Funding for our holiday clubs, Broadstairs and St.Peter's Town Council and Streetgames, as well as a number of smaller grants and donations which have enabled the smooth-running of the Pavilion, and security of employment for our staff.

Although our Commissioned Agreement with KCC ended last March, we have continued to align with their relevant strategic plans and outcomes, which included:

Secure parenting:

- Champion good familial mental health and emotional well-being, so parents are able to develop secure attachments and confidence in their relationships with their children.
- Focus on those affected by isolation and challenges in accessing services.

Readiness to learn:

- Support development in pre-birth and early years, overcome barriers including poverty and develop a shared understanding of "Readiness to learn".
- Support families to achieve successful transitions to enable children and young people to access learning and thrive in their development and future opportunities.
- Provide support for families, children and young people with special educational needs or disabilities.

Providing opportunities to achieve and raise aspirations for children and young people:

- Support young people who are not in education, training or employment (NEET), or persistently school absent, to overcome barriers and access appropriate opportunities to enable them to realise their potential and aspirations, particularly where there are challenges in accessing services.
- Support young people and their parents/carers particularly where the child/young person is experiencing anxiety related to educational attendance.
- Support children and young people's resilience when in education, through good pastoral care, recognising the impact of bullying, low confidence and friendship difficulties on their mental health.
- Provide opportunities for young people to participate in activities, including accredited programmes, and celebrate the achievements of young people and share this widely with partners and families.

Building resilience from exploitation and improving emotional well-being of children and young people:

- Equip children, young people and parents with the skills and behaviours to become more emotionally resilient and improve emotional well-being.
- Support families to understand adolescent development.
- Support those at risk of exploitation, drug and alcohol misuse and those affected by poverty and isolation.
- Provide adequate youth provision recognising the importance of face-to-face delivery particularly to build relationships.

Supporting child victims of domestic abuse:

- Develop multi-agency responses to increase safeguarding to children living in an environment of domestic abuse.
- Develop a multi-agency response to reducing offending behaviours and holding perpetrators to account for domestic abuse.
- Improve resilience for children and young people exposed to domestic abuse
- Partners and families to recognise the importance of the lived experience of the child.
- Provide access to safe spaces outside of the family home.

THE ZONE YOUTH CLUB

TRUSTEES' REPORT (CONTINUED)

FOR THE YEAR ENDED 28 FEBRUARY 2025

Fundraising

We are in year two of 3-year grants from Colyer-Fergusson Charitable Trust and Kent Community Foundation, and have benefited from a number of smaller grants from organisations such as StreetGames, Broadstairs & St Peter's Town Council, London Array, and from KCC for the Holiday Activities and Food programme which we delivered during the Easter and Summer holidays, with huge success. These grants contribute to our core costs (staff, utilities etc).

We have also received grants from our County Councillor (Member Grant), Thanet Business Network, and Thanet Lotto, Admiral Aviation, and Holy Trinity Church Broadstairs, to help with activities costs including trips out, art and sport resources, new flooring and a new oven!

We receive regular private donations from well-wishers, including cash into our collection pots at the cafe.

KCC confirmed funding for Easter Holiday Club with their HAF (Holiday Activities and Food) fund. There were some conditions to this fund, which is aimed at families with children who receive free school meals, but the money covered most of our expenses for 4 days of Easter delivery. We have now achieved "Approved Provider" status with KCC to continue funding HAF Holiday Clubs for 2 years, to Christmas 2026.

We are very grateful to the Co-Op for their food donations 3 days per week

Broadstairs Business Club give a donation of £100 per month which pays for much of the food we provide for the young people, especially through the holidays.

We receive around £25 per month from proceeds of the Thanet Lotto, and occasional donations from the EasyFundraising shopping platform.

Financial review

The Trustees have paid due regard to guidance issued by the Charity Commission in deciding what activities the charity should undertake.

Due to the current economic crisis costs have increased.

It is the policy of the charity that unrestricted funds which have not been designated for a specific use should be maintained at a level equivalent to between three and six month's expenditure. The Trustees consider that reserves at this level will ensure that, in the event of a significant drop in funding, they will be able to continue the charity's current activities while consideration is given to ways in which additional funds may be raised. This level of reserves has been maintained throughout the year.

The trustees have assessed the major risks to which the charity is exposed, and are satisfied that systems are in place to mitigate exposure to the major risks.

THE ZONE YOUTH CLUB

TRUSTEES' REPORT (CONTINUED)

FOR THE YEAR ENDED 28 FEBRUARY 2025

Plans for future periods

Our financial year started on 1st March, which brought the end of the KCC Commissioned funding from Kent County Council, which we have benefitted from for the past 11 years. Prior to that, KCC granted us Partnership Awards, so we have a long-standing relationship with them, for which we are very proud and grateful for.

As a legacy of this relationship, we have a strong governance and administrative structure, with CPD opportunities for our staff, an established and professional programme of youth club activities, and a database providing wealth of reports to substantiate further funding applications. We still have a supportive relationship with KCC through their HAF (Holiday Fund) programme,

We have control of what and how we deliver our youth service to the young people of Broadstairs. As a result, we are now a highly respected, professional and valued youth club, and our community café is thriving. This was formally recognised recently with a Community Champion Award being presented to Victoria Suchak.

This support, along with the years of experience we have gained, ensures that we are more than capable of maintaining a sustainable youth club and community café for the years ahead.

- We have 12 years remaining on our lease for the Pavilion with Thanet District Council.
- We have a strong, supportive, knowledgeable Board of Trustees.
- We have dedicated, experienced staff. We are recruiting more.
- We have people who want to work for us, and support us.
- We have financial Reserves to see us through the next 6-9 months until we secure further funding.
- We are forming a strong, workable strategy which will guide our future plans, including funding, staffing and delivery.
- We are part of a community who value and trust us, and will fight for us when necessary.

Structure, governance and management

The charity is a Charitable Incorporated Organisation.

The trustees who served during the year and up to the date of signature of the financial statements were:

Mrs T Dickinson
Mr I Curtis
Mrs L Baker
Mr T Boyce

None of the trustees has any beneficial interest in the charity. All of the trustees are members of the charity and guarantee to contribute £1 in the event of a winding up.

The trustees' report was approved by the Board of Trustees.

Mrs T Dickinson
Trustee

3 April 2025

THE ZONE YOUTH CLUB

INDEPENDENT EXAMINER'S REPORT

TO THE TRUSTEES OF THE ZONE YOUTH CLUB

I report to the trustees on my examination of the financial statements of The Zone Youth Club (the charity) for the year ended 28 February 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 2011 Act).

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

Independent examiner's statement

Your attention is drawn to the fact that the charity has prepared financial statements in accordance with Accounting and Reporting by Charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) in preference to the Accounting and Reporting by Charities: Statement of Recommended Practice issued on 1 April 2005 which is referred to in the extant regulations but has now been withdrawn.

I understand that this has been done in order for financial statements to provide a true and fair view in accordance with Generally Accepted Accounting Practice effective for reporting periods beginning on or after 1 January 2015.

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 that in any material respect:

- 1 accounting records were not kept in respect of the charity as required by section 130 of the 2011 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 financial statements to be reached.

Claire Dean FCCA

MMP Limited
Chartered Certified Accountants
18/20 Canterbury Road
Whitstable
Kent
CT5 4EY
England

Dated: 3 April 2025

THE ZONE YOUTH CLUB

STATEMENT OF FINANCIAL ACTIVITIES INCLUDING INCOME AND EXPENDITURE ACCOUNT

FOR THE YEAR ENDED 28 FEBRUARY 2025

	Notes	Unrestricted funds 2025 £	Restricted funds 2025 £	Total 2025 £	Unrestricted funds 2024 £	Restricted funds 2024 £	Total 2024 £
<u>Income from:</u>							
Donations and legacies	3	9,123	-	9,123	6,001	-	6,001
Charitable activities The Pavilion Youth & Community Café	4	15,124	49,344	64,468	30,059	19,540	49,599
Investments	5	716	-	716	530	-	530
Total income		<u>24,963</u>	<u>49,344</u>	<u>74,307</u>	<u>36,590</u>	<u>19,540</u>	<u>56,130</u>
<u>Expenditure on:</u>							
Charitable activities	6	<u>17,189</u>	<u>51,420</u>	<u>68,609</u>	<u>30,345</u>	<u>42,887</u>	<u>73,232</u>
Net income/(expenditure) for the year/ Net movement in funds		7,774	(2,076)	5,698	6,245	(23,347)	(17,102)
Fund balances at 29 February 2024		<u>47,607</u>	<u>11,156</u>	<u>58,763</u>	<u>37,096</u>	<u>38,769</u>	<u>75,865</u>
Fund balances at 28 February 2025		<u><u>55,382</u></u>	<u><u>9,079</u></u>	<u><u>64,461</u></u>	<u><u>47,607</u></u>	<u><u>11,156</u></u>	<u><u>58,763</u></u>

The statement of financial activities includes all gains and losses recognised in the year.

All income and expenditure derive from continuing activities.

THE ZONE YOUTH CLUB

BALANCE SHEET

AS AT 28 FEBRUARY 2025

	Notes	2025 £	£	2024 £	£
Fixed assets					
Tangible assets	11		1,063		640
Current assets					
Debtors	12	1,498		2,940	
Cash at bank and in hand		63,838		56,861	
		<u>65,336</u>		<u>59,801</u>	
Creditors: amounts falling due within one year	13	<u>(1,938)</u>		<u>(1,678)</u>	
Net current assets			63,398		58,123
Total assets less current liabilities			<u>64,461</u>		<u>58,763</u>
Income funds					
Restricted funds			9,079		11,156
Unrestricted funds - general			55,382		47,607
			<u>64,461</u>		<u>58,763</u>

The financial statements were approved by the Trustees on 3 April 2025

Mrs T Dickinson
Trustee

THE ZONE YOUTH CLUB

NOTES TO THE FINANCIAL STATEMENTS

FOR THE YEAR ENDED 28 FEBRUARY 2025

1 Accounting policies

Charity information

The Zone Youth Club is a charitable incorporated organisation registered with the Charity Commission 29 April 2015.

1.1 Accounting convention

The financial statements have been prepared in accordance with the charity's [governing document], the Charities Act 2011, FRS 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland" ("FRS 102") and the Charities SORP "Accounting and Reporting by Charities: 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)" (effective 1 January 2019). The charity is a Public Benefit Entity as defined by FRS 102.

The charity has taken advantage of the provisions in the SORP for charities not to prepare a Statement of Cash Flows.

The financial statements have departed from the Charities (Accounts and Reports) Regulations 2008 only to the extent required to provide a true and fair view. This departure has involved following the Statement of Recommended Practice for charities applying FRS 102 rather than the version of the Statement of Recommended Practice which is referred to in the Regulations but which has since been withdrawn.

The financial statements are prepared in sterling, which is the functional currency of the charity. Monetary amounts in these financial statements are rounded to the nearest £.

The financial statements have been prepared under the historical cost convention, [modified to include the revaluation of freehold properties and to include investment properties and certain financial instruments at fair value]. The principal accounting policies adopted are set out below.

1.2 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.

1.3 Charitable funds

Unrestricted funds are available for use at the discretion of the trustees in furtherance of their charitable objectives.

Restricted funds are subject to specific conditions by donors as to how they may be used. The purposes and uses of the restricted funds are set out in the notes to the financial statements.

Endowment funds are subject to specific conditions by donors that the capital must be maintained by the charity.

1.4 Income

Income is recognised when the charity is legally entitled to it after any performance conditions have been met, the amounts can be measured reliably, and it is probable that income will be received.

Cash donations are recognised on receipt. Other donations are recognised once the charity has been notified of the donation, unless performance conditions require deferral of the amount. Income tax recoverable in relation to donations received under Gift Aid or deeds of covenant is recognised at the time of the donation.

Legacies are recognised on receipt or otherwise if the charity has been notified of an impending distribution, the amount is known, and receipt is expected. If the amount is not known, the legacy is treated as a contingent asset.

THE ZONE YOUTH CLUB

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 28 FEBRUARY 2025

1 Accounting policies

(Continued)

1.5 Expenditure

Expenditure is recognised once there is a legal or constructive obligation to transfer economic benefit to a third party, it is probable that a transfer of economic benefits will be required in settlement, and the amount of the obligation can be measured reliably.

Expenditure is classified by activity. The costs of each activity are made up of the total of direct costs and shared costs, including support costs involved in undertaking each activity. Direct costs attributable to a single activity are allocated directly to that activity. Shared costs which contribute to more than one activity and support costs which are not attributable to a single activity are apportioned between those activities on a basis consistent with the use of resources. Central staff costs are allocated on the basis of time spent, and depreciation charges are allocated on the portion of the asset's use.

1.6 Tangible fixed assets

Tangible fixed assets are initially measured at cost and subsequently measured at cost or valuation, net of depreciation and any impairment losses.

Depreciation is recognised so as to write off the cost or valuation of assets less their residual values over their useful lives on the following bases:

Fixtures and fittings	20% reducing balance
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The gain or loss arising on the disposal of an asset is determined as the difference between the sale proceeds and the carrying value of the asset, and is recognised in the statement of financial activities.

1.7 Impairment of fixed assets

At each reporting end date, the charity reviews the carrying amounts of its tangible assets to determine whether there is any indication that those assets have suffered an impairment loss. If any such indication exists, the recoverable amount of the asset is estimated in order to determine the extent of the impairment loss (if any).

1.8 Cash and cash equivalents

Cash and cash equivalents include cash in hand, deposits held at call with banks, other short-term liquid investments with original maturities of three months or less, and bank overdrafts. Bank overdrafts are shown within borrowings in current liabilities.

Derecognition of financial liabilities

Financial liabilities are derecognised when the charity's contractual obligations expire or are discharged or cancelled.

2 Critical accounting estimates and judgements

In the application of the charity's accounting policies, the trustees are required to make judgements, estimates and assumptions about the carrying amount of assets and liabilities that are not readily apparent from other sources. The estimates and associated assumptions are based on historical experience and other factors that are considered to be relevant. Actual results may differ from these estimates.

The estimates and underlying assumptions are reviewed on an ongoing basis. Revisions to accounting estimates are recognised in the period in which the estimate is revised where the revision affects only that period, or in the period of the revision and future periods where the revision affects both current and future periods.

THE ZONE YOUTH CLUB

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 28 FEBRUARY 2025

3 Donations and legacies

	Unrestricted funds general 2025 £	Unrestricted funds general 2024 £
Donations and gifts	9,123	6,001

4 Charitable activities

	The Pavilion Youth & Community Café 2025 £	The Pavilion Youth & Community Café 2024 £
Performance related grants	55,814	42,384
Café sales	8,654	7,215
	<u>64,468</u>	<u>49,599</u>
Analysis by fund		
Unrestricted funds - general	15,124	30,059
Restricted funds	49,344	19,540
	<u>64,468</u>	<u>49,599</u>

5 Investments

	Unrestricted funds general 2025 £	Unrestricted funds general 2024 £
Interest receivable	716	530

THE ZONE YOUTH CLUB

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 28 FEBRUARY 2025

6 Charitable activities

	The Pavilion Youth & Community Café 2025 £	The Pavilion Youth & Community Café 2024 £
Staff costs	52,082	56,863
Depreciation and impairment	266	360
Café purchases	3,966	4,905
Games and equipment	1,346	1,374
Activities	3,428	4,281
Light and heat	2,543	1,113
Rates	345	45
Insurance	965	1,357
Repairs and maintenance	976	234
Telephone	258	286
Computer and internet	392	372
Printing, postage and stationery	101	127
Travel costs	55	27
Training	126	439
Sundry expenses	560	249
	<u>67,409</u>	<u>72,032</u>
Share of governance costs (see note 8)	1,200	1,200
	<u>68,609</u>	<u>73,232</u>
Analysis by fund		
Unrestricted funds - general	17,189	30,345
Restricted funds	51,420	42,887
	<u>68,609</u>	<u>73,232</u>

7 Description of charitable activities

The Pavilion Youth & Community Café
Community café and youth club.

THE ZONE YOUTH CLUB

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 28 FEBRUARY 2025

8 Support costs

	Support costs	Governance costs	2025	Support costs	Governance costs	2024
	£	£	£	£	£	£
Accountancy	-	1,200	1,200	-	1,200	1,200
	<u>-</u>	<u>1,200</u>	<u>1,200</u>	<u>-</u>	<u>1,200</u>	<u>1,200</u>
	<u>-</u>	<u>1,200</u>	<u>1,200</u>	<u>-</u>	<u>1,200</u>	<u>1,200</u>
Analysed between Charitable activities	-	1,200	1,200	-	1,200	1,200
	<u>-</u>	<u>1,200</u>	<u>1,200</u>	<u>-</u>	<u>1,200</u>	<u>1,200</u>

9 Trustees

The trustees did not receive any remuneration during the year.

10 Employees

The average monthly number of employees during the year was:

	2025 Number	2024 Number
	7	5
	<u>7</u>	<u>5</u>
Employment costs	2025 £	2024 £
Wages and salaries	52,082	56,863
	<u>52,082</u>	<u>56,863</u>

There were no employees whose annual remuneration was more than £60,000.

THE ZONE YOUTH CLUB

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 28 FEBRUARY 2025

11 Tangible fixed assets

	Fixtures and fittings £
Cost	
At 29 February 2024	4,030
Additions	689
	<u> </u>
At 28 February 2025	4,719
	<u> </u>
Depreciation and impairment	
At 29 February 2024	3,390
Depreciation charged in the year	266
	<u> </u>
At 28 February 2025	3,656
	<u> </u>
Carrying amount	
At 28 February 2025	1,063
	<u> </u>
At 28 February 2024	640
	<u> </u>

12 Debtors

	2025 £	2024 £
Amounts falling due within one year:		
Other debtors	1,498	2,940
	<u> </u>	<u> </u>

13 Creditors: amounts falling due within one year

	2025 £	2024 £
Other taxation and social security	688	478
Other creditors	50	-
Accruals and deferred income	1,200	1,200
	<u> </u>	<u> </u>
	1,938	1,678
	<u> </u>	<u> </u>

THE ZONE YOUTH CLUB

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 28 FEBRUARY 2025

14 Analysis of net assets between funds

	Unrestricted funds 2025 £	Restricted funds 2025 £	Total 2025 £	Unrestricted funds 2024 £	Restricted funds 2024 £	Total 2024 £
Fund balances at 28 February 2025 are represented by:						
Tangible assets	1,063	-	1,063	640	-	640
Current assets/(liabilities)	63,398	-	63,398	58,123	-	58,123
	<u>64,461</u>	<u>-</u>	<u>64,461</u>	<u>58,763</u>	<u>-</u>	<u>58,763</u>

15 Related party transactions

There were no disclosable related party transactions during the year (2024 - none).

THE ZONE YOUTH CLUB, BROADSTAIRS

England & Wales - Charity number 1161470

Accounts

Charity registration number 1161470

THE ZONE YOUTH CLUB
ANNUAL REPORT AND UNAUDITED FINANCIAL STATEMENTS
FOR THE YEAR ENDED 28 FEBRUARY 2024

THE ZONE YOUTH CLUB

LEGAL AND ADMINISTRATIVE INFORMATION

Trustees

Mrs T Dickinson
Mr I Curtis
Mrs T Brazil
Mrs L Baker

(Appointed 10 November
2023)

Charity number

1161470

Independent examiner

Claire Dean FCCA
MMP Limited
Chartered Certified Accountants
18/20 Canterbury Road
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Kent
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THE ZONE YOUTH CLUB

TRUSTEES' REPORT

FOR THE YEAR ENDED 28 FEBRUARY 2024

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To advance in life and relieve needs of young people in Thanet through:

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- (b) providing support and activities which develop their skills, capacities and capabilities to enable them to participate in society as mature and responsible individuals.

The Charity will put particular emphasis on reaching young people who have poorer access to physical activities and learning because of poverty, disability or ethnicity in an area of high deprivation and levels of unemployment.

Our Youth Club aims to:

- Provide a safe, happy, warm and stimulating environment for all young people to play, learn and develop freely.
- Help young people to develop responsibility for themselves and their actions and to become competent, confident, independent and co-operative individuals.
- Encourage young people to have a positive attitude and respect for both themselves and other people.
- Offer inclusive services that are accessible to all young people in the community.
- Undergo regular monitoring and evaluation of our services to ensure that the Club continues to meet the needs of young people.

The trustees have paid due regard to guidance issued by the Charity Commission in deciding what activities the charity should undertake.

THE ZONE YOUTH CLUB

TRUSTEES' REPORT (CONTINUED)

FOR THE YEAR ENDED 28 FEBRUARY 2024

Achievements and performance

The past year has seen us maintain our high quality of youth provision, Holiday clubs, café service, and Minizone baby group. This is mainly due to the security of grants from KCC, Colyer Fergusson Charitable Trust, the Lottery Awards for All, and Kent Community Foundation, as well as a number of smaller grants and donations which have enabled the smooth-running of the Pavilion, and security of employment for our staff.

We have aligned with the relevant strategic plans and outcomes set by KCC and the Thanet LCPG (Local Childrens Partnership Group), which included:

Secure parenting:

- Champion good familial mental health and emotional well-being, so parents are able to develop secure attachments and confidence in their relationships with their children.
- Focus on those affected by isolation and challenges in accessing services.

Readiness to learn:

- Support development in pre-birth and early years, overcome barriers including poverty and develop a shared understanding of “Readiness to learn”.
- Support families to achieve successful transitions to enable children and young people to access learning and thrive in their development and future opportunities.
- Provide support for families, children and young people with special educational needs or disabilities.

Providing opportunities to achieve and raise aspirations for children and young people:

- Support young people who are not in education, training or employment (NEET), or persistently school absent, to overcome barriers and access appropriate opportunities to enable them to realise their potential and aspirations, particularly where there are challenges in accessing services.
- Support young people and their parents/carers particularly where the child/young person is experiencing anxiety related to educational attendance.
- Support children and young people’s resilience when in education, through good pastoral care, recognising the impact of bullying, low confidence and friendship difficulties on their mental health.
- Provide opportunities for young people to participate in activities, including accredited programmes, and celebrate the achievements of young people and share this widely with partners and families.

Building resilience from exploitation and improving emotional well-being of children and young people:

- Equip children, young people and parents with the skills and behaviours to become more emotionally resilient and improve emotional well-being.
- Support families to understand adolescent development.
- Support those at risk of exploitation, drug and alcohol misuse and those affected by poverty and isolation.
- Provide adequate youth provision recognising the importance of face-to-face delivery particularly to build relationships.

Supporting child victims of domestic abuse:

- Develop multi-agency responses to increase safeguarding to children living in an environment of domestic abuse.
- Develop a multi-agency response to reducing offending behaviours and holding perpetrators to account for domestic abuse.
- Improve resilience for children and young people exposed to domestic abuse
- Partners and families to recognise the importance of the lived experience of the child.
- Provide access to safe spaces outside of the family home.

THE ZONE YOUTH CLUB

TRUSTEES' REPORT (CONTINUED)

FOR THE YEAR ENDED 28 FEBRUARY 2024

We held a Crowdfunder in the second half of the year and raised over £1000 from local people wanting to support our youth work.

We receive regular private donations from well-wishers, including cash into our collection pots at the cafe.

We are very grateful to the Co-Op for their food donations 3 days per week

Broadstairs Business Club give a donation of £100 per month which pays for all the food we provide for the young people, especially through the holidays.

We were contacted by local resident Ted Temple in November, who started a Crowdfunder page and ran his first marathon in December for us. He raised over £1000.

We receive around £25 per month from proceeds of the Thanet Lotto, and occasional donations from the Easyfundraising shopping platform.

We raised over £300 from our Community Day fundraiser.

Financial review

The Trustees have paid due regard to guidance issued by the Charity Commission in deciding what activities the charity should undertake.

Due to the current economic crisis costs have increased.

It is the policy of the charity that unrestricted funds which have not been designated for a specific use should be maintained at a level equivalent to between three and six month's expenditure. The Trustees consider that reserves at this level will ensure that, in the event of a significant drop in funding, they will be able to continue the charity's current activities while consideration is given to ways in which additional funds may be raised. This level of reserves has been maintained throughout the year (plus interest of £)

We have confirmation that KCC will fund our Easter Holiday Club with their HAF (Holiday Activities and Food) fund. There are some conditions to this fund, which is aimed at families with children who receive free school meals, but the money will cover most, if not all, our expenses for 4 days of Easter delivery.

It is the policy of the charity that unrestricted funds which have not been designated for a specific use should be maintained at a level equivalent to between three and six month's expenditure. The trustees consider that reserves at this level will ensure that, in the event of a significant drop in funding, they will be able to continue the charity's current activities while consideration is given to ways in which additional funds may be raised. This level of reserves has been maintained throughout the year.

The trustees have assessed the major risks to which the charity is exposed, and are satisfied that systems are in place to mitigate exposure to the major risks.

THE ZONE YOUTH CLUB

TRUSTEES' REPORT (CONTINUED)

FOR THE YEAR ENDED 28 FEBRUARY 2024

Plans for future periods

Our financial year starts on 1st March, and gives us just one more month of Commissioned funding from Kent County Council, which we have benefitted from for the past 11 years. Prior to that, KCC granted us Partnership Awards, so we have a long-standing relationship with them. Our main point of contact throughout that term has been Andy Jones, who is now Commissioner – Community Resilience for Children, Young People and Education. Andy has been incredibly supportive of us over the years, and when he turned up unexpectedly at our Community Day in August in order to “field” questions about the forthcoming changes to youth services saying, “I feel very strongly that you need to be supported – I have always used The Zone Youth Club as a classic example of excellent grass-roots youth club delivery”, I admit tears were shed.

The loss of the KCC contract does have an up-side. We will be completely independent of the administrative tasks they demand, and can choose what and how we deliver our youth service to the young people of Broadstairs. They have ensured we operate to statutory guidelines, with CPD opportunities, additional training, guidance, and a wealth of reports and data available.

As a result, we are now a highly respected, professional and valued youth club, and our community café is thriving.

This support, along with the years of experience we have gained, ensures that we are more than capable of maintaining a sustainable youth club and community café for the years ahead.

- We have 13 years remaining on our lease for the Pavilion with Thanet District Council.
- We have a strong, supportive, knowledgeable Board of Trustees.
- We have dedicated, experienced staff. We are recruiting more.
- We have people who want to work for us, and support us.
- We have financial Reserves to see us through the next 6-9 months until we secure further funding.
- We are forming a strong, workable strategy which will guide our future plans, including funding, staffing and delivery.
- We are part of a community who value and trust us, and will fight for us when necessary.

Structure, governance and management

The charity is a Charitable Incorporated Organisation.

The trustees who served during the year and up to the date of signature of the financial statements were:

Mrs T Dickinson

Mr I Curtis

Mrs V Suchak

(Resigned 16 January 2024)

Mrs T Brazil

Mrs L Baker

(Appointed 10 November 2023)

None of the trustees has any beneficial interest in the charity. All of the trustees are members of the charity and guarantee to contribute £1 in the event of a winding up.

THE ZONE YOUTH CLUB

TRUSTEES' REPORT (CONTINUED)

FOR THE YEAR ENDED 28 FEBRUARY 2024

POW Youth Art Trail (Power of Women Festival) – young people created various pieces of art which were then displayed along local businesses in Broadstairs High Street

Lou Frances (a local artist who joined us for a Beach Art workshop to explore the use of natural seaside resources to create art. These pieces were then displayed in a local gallery)

UK Young Creatives Festival (a woodworking and sign making workshop for a Dreamland event)

We Are With You (workshops and support around drug-taking and vaping)

Thanet Girls Can (encouraging women and girls into sport). We hosted an event in August as part of our Community Celebration Day

Thanet Youth Network (a partnership of art-based organisations who offer creative opportunities for young people)

District Childrens Safeguarding Meeting's – Victoria joins fortnightly online meetings with the Children's Social Services team, local police, school liaison, other youth providers. This allows concerns and actions to be discussed amongst professionals who work with young people in need of safeguarding protection.

Thanet Wanderers (introduction to girls rugby)

East Kent Charity Leaders Partnership (Victoria attends quarterly meetings for leadership and partnership working in local charities, hosted by Stronger Kent Communities).

The trustees' report was approved by the Board of Trustees.

Mrs T Dickinson

Trustee

15 March 2024

THE ZONE YOUTH CLUB

INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES OF THE ZONE YOUTH CLUB

I report to the trustees on my examination of the financial statements of The Zone Youth Club (the charity) for the year ended 28 February 2024.

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 2011 Act).

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

Independent examiner's statement

Your attention is drawn to the fact that the charity has prepared financial statements in accordance with Accounting and Reporting by Charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) in preference to the Accounting and Reporting by Charities: Statement of Recommended Practice issued on 1 April 2005 which is referred to in the extant regulations but has now been withdrawn.

I understand that this has been done in order for financial statements to provide a true and fair view in accordance with Generally Accepted Accounting Practice effective for reporting periods beginning on or after 1 January 2015.

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 that in any material respect:

- 1 accounting records were not kept in respect of the charity as required by section 130 of the 2011 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 financial statements to be reached.

Claire Dean FCCA

MMP Limited
Chartered Certified Accountants
18/20 Canterbury Road
Whitstable
Kent
CT5 4EY
England

Dated: 15 March 2024

THE ZONE YOUTH CLUB

STATEMENT OF FINANCIAL ACTIVITIES INCLUDING INCOME AND EXPENDITURE ACCOUNT

FOR THE YEAR ENDED 28 FEBRUARY 2024

	Notes	Unrestricted funds 2024 £	Restricted funds 2024 £	Total 2024 £	Unrestricted funds 2023 £	Restricted funds 2023 £	Total 2023 £
<u>Income from:</u>							
Donations and legacies	3	6,001	-	6,001	1,578	-	1,578
Charitable activities The Pavilion Youth & Community Café	4	30,059	19,540	49,599	34,983	71,399	106,382
Investments	5	530	-	530	58	-	58
Total income		<u>36,590</u>	<u>19,540</u>	<u>56,130</u>	<u>36,619</u>	<u>71,399</u>	<u>108,018</u>
<u>Expenditure on:</u>							
Charitable activities	6	30,345	42,887	73,232	39,400	59,018	98,418
Net income/(expenditure) for the year/ Net movement in funds		6,245	(23,347)	(17,102)	(2,781)	12,381	9,600
Fund balances at 1 March 2023		<u>37,096</u>	<u>38,769</u>	<u>75,865</u>	<u>39,877</u>	<u>26,388</u>	<u>66,265</u>
Fund balances at 28 February 2024		<u><u>47,607</u></u>	<u><u>11,156</u></u>	<u><u>58,763</u></u>	<u><u>37,096</u></u>	<u><u>38,769</u></u>	<u><u>75,865</u></u>

The statement of financial activities includes all gains and losses recognised in the year.

All income and expenditure derive from continuing activities.

THE ZONE YOUTH CLUB

BALANCE SHEET

AS AT 28 FEBRUARY 2024

	Notes	2024 £	£	2023 £	£
Fixed assets					
Tangible assets	11		640		1,000
Current assets					
Debtors	12	2,940		4,200	
Cash at bank and in hand		56,861		72,549	
		<u>59,801</u>		<u>76,749</u>	
Creditors: amounts falling due within one year	13	<u>(1,678)</u>		<u>(1,884)</u>	
Net current assets			58,123		74,865
Total assets less current liabilities			<u>58,763</u>		<u>75,865</u>
Income funds					
Restricted funds			11,156		38,769
Unrestricted funds - general			47,607		37,096
			<u>58,763</u>		<u>75,865</u>

The financial statements were approved by the Trustees on 15 March 2024

Mrs T Dickinson
Trustee

THE ZONE YOUTH CLUB

NOTES TO THE FINANCIAL STATEMENTS

FOR THE YEAR ENDED 28 FEBRUARY 2024

1 Accounting policies

Charity information

The Zone Youth Club is a charitable incorporated organisation registered with the Charity Commission 29 April 2015.

1.1 Accounting convention

The financial statements have been prepared in accordance with the charity's [governing document], the Charities Act 2011, FRS 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland" ("FRS 102") and the Charities SORP "Accounting and Reporting by Charities: 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)" (effective 1 January 2019). The charity is a Public Benefit Entity as defined by FRS 102.

The charity has taken advantage of the provisions in the SORP for charities not to prepare a Statement of Cash Flows.

The financial statements have departed from the Charities (Accounts and Reports) Regulations 2008 only to the extent required to provide a true and fair view. This departure has involved following the Statement of Recommended Practice for charities applying FRS 102 rather than the version of the Statement of Recommended Practice which is referred to in the Regulations but which has since been withdrawn.

The financial statements are prepared in sterling, which is the functional currency of the charity. Monetary amounts in these financial statements are rounded to the nearest £.

The financial statements have been prepared under the historical cost convention, [modified to include the revaluation of freehold properties and to include investment properties and certain financial instruments at fair value]. The principal accounting policies adopted are set out below.

1.2 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.

1.3 Charitable funds

Unrestricted funds are available for use at the discretion of the trustees in furtherance of their charitable objectives.

Restricted funds are subject to specific conditions by donors as to how they may be used. The purposes and uses of the restricted funds are set out in the notes to the financial statements.

Endowment funds are subject to specific conditions by donors that the capital must be maintained by the charity.

1.4 Income

Income is recognised when the charity is legally entitled to it after any performance conditions have been met, the amounts can be measured reliably, and it is probable that income will be received.

Cash donations are recognised on receipt. Other donations are recognised once the charity has been notified of the donation, unless performance conditions require deferral of the amount. Income tax recoverable in relation to donations received under Gift Aid or deeds of covenant is recognised at the time of the donation.

Legacies are recognised on receipt or otherwise if the charity has been notified of an impending distribution, the amount is known, and receipt is expected. If the amount is not known, the legacy is treated as a contingent asset.

THE ZONE YOUTH CLUB

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 28 FEBRUARY 2024

1 Accounting policies

(Continued)

1.5 Expenditure

Expenditure is recognised once there is a legal or constructive obligation to transfer economic benefit to a third party, it is probable that a transfer of economic benefits will be required in settlement, and the amount of the obligation can be measured reliably.

Expenditure is classified by activity. The costs of each activity are made up of the total of direct costs and shared costs, including support costs involved in undertaking each activity. Direct costs attributable to a single activity are allocated directly to that activity. Shared costs which contribute to more than one activity and support costs which are not attributable to a single activity are apportioned between those activities on a basis consistent with the use of resources. Central staff costs are allocated on the basis of time spent, and depreciation charges are allocated on the portion of the asset's use.

1.6 Tangible fixed assets

Tangible fixed assets are initially measured at cost and subsequently measured at cost or valuation, net of depreciation and any impairment losses.

Depreciation is recognised so as to write off the cost or valuation of assets less their residual values over their useful lives on the following bases:

Fixtures and fittings	20% reducing balance
-----------------------	----------------------

The gain or loss arising on the disposal of an asset is determined as the difference between the sale proceeds and the carrying value of the asset, and is recognised in the statement of financial activities.

1.7 Impairment of fixed assets

At each reporting end date, the charity reviews the carrying amounts of its tangible assets to determine whether there is any indication that those assets have suffered an impairment loss. If any such indication exists, the recoverable amount of the asset is estimated in order to determine the extent of the impairment loss (if any).

1.8 Cash and cash equivalents

Cash and cash equivalents include cash in hand, deposits held at call with banks, other short-term liquid investments with original maturities of three months or less, and bank overdrafts. Bank overdrafts are shown within borrowings in current liabilities.

Derecognition of financial liabilities

Financial liabilities are derecognised when the charity's contractual obligations expire or are discharged or cancelled.

2 Critical accounting estimates and judgements

In the application of the charity's accounting policies, the trustees are required to make judgements, estimates and assumptions about the carrying amount of assets and liabilities that are not readily apparent from other sources. The estimates and associated assumptions are based on historical experience and other factors that are considered to be relevant. Actual results may differ from these estimates.

The estimates and underlying assumptions are reviewed on an ongoing basis. Revisions to accounting estimates are recognised in the period in which the estimate is revised where the revision affects only that period, or in the period of the revision and future periods where the revision affects both current and future periods.

THE ZONE YOUTH CLUB

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 28 FEBRUARY 2024

3 Donations and legacies

	Unrestricted funds general 2024 £	Unrestricted funds general 2023 £
Donations and gifts	6,001	1,578

4 Charitable activities

	The Pavilion Youth & Community Café 2024 £	The Pavilion Youth & Community Café 2023 £
Performance related grants	42,384	96,273
Café sales	7,215	10,109
	<u>49,599</u>	<u>106,382</u>
Analysis by fund		
Unrestricted funds - general	30,059	34,983
Restricted funds	19,540	71,399
	<u>49,599</u>	<u>106,382</u>

5 Investments

	Unrestricted funds general 2024 £	Unrestricted funds general 2023 £
Interest receivable	530	58

THE ZONE YOUTH CLUB

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 28 FEBRUARY 2024

6 Charitable activities

	The Pavilion Youth & Community Café 2024 £	The Pavilion Youth & Community Café 2023 £
Staff costs	56,863	72,905
Depreciation and impairment	360	-
Café purchases	4,905	6,454
Games and equipment	1,374	4,073
Activities	4,281	8,229
Light and heat	1,113	1,727
Rates	45	173
Insurance	1,357	921
Repairs and maintenance	234	1,285
Telephone	286	269
Computer and internet	372	35
Printing, postage and stationery	127	55
Travel costs	27	257
Training	439	278
Sundry expenses	249	557
	<u>72,032</u>	<u>97,218</u>
Share of governance costs (see note 8)	1,200	1,200
	<u>73,232</u>	<u>98,418</u>
Analysis by fund		
Unrestricted funds - general	30,345	39,400
Restricted funds	42,887	59,018
	<u>73,232</u>	<u>98,418</u>

7 Description of charitable activities

The Pavilion Youth & Community Café
Community café and youth club.

THE ZONE YOUTH CLUB

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 28 FEBRUARY 2024

8 Support costs

	Support costs	Governance costs	2024	Support costs	Governance costs	2023
	£	£	£	£	£	£
Accountancy	-	1,200	1,200	-	1,200	1,200
	<u>-</u>	<u>1,200</u>	<u>1,200</u>	<u>-</u>	<u>1,200</u>	<u>1,200</u>
	<u>-</u>	<u>1,200</u>	<u>1,200</u>	<u>-</u>	<u>1,200</u>	<u>1,200</u>
Analysed between Charitable activities	-	1,200	1,200	-	1,200	1,200
	<u>-</u>	<u>1,200</u>	<u>1,200</u>	<u>-</u>	<u>1,200</u>	<u>1,200</u>

9 Trustees

One of the trustees received remuneration of £32,716.(2023 : £29,635) for their role in the day to day running of the charity. The remuneration is decided by the remaining trustees and they are not involved with this decision. The trustee stepped down as trustee during the year.

10 Employees

The average monthly number of employees during the year was:

	2024	2023
	Number	Number
	5	6
	<u>5</u>	<u>6</u>
Employment costs	2024	2023
	£	£
Wages and salaries	56,863	72,905
	<u>56,863</u>	<u>72,905</u>

There were no employees whose annual remuneration was more than £60,000.

THE ZONE YOUTH CLUB

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 28 FEBRUARY 2024

11 Tangible fixed assets

	Fixtures and fittings £
Cost	
At 1 March 2023	4,030
	<u> </u>
At 28 February 2024	4,030
	<u> </u>
Depreciation and impairment	
At 1 March 2023	3,030
Depreciation charged in the year	360
	<u> </u>
At 28 February 2024	3,390
	<u> </u>
Carrying amount	
At 28 February 2024	640
	<u> </u>
At 28 February 2023	1,000
	<u> </u>

12 Debtors

	2024	2023
	£	£
Amounts falling due within one year:		
Other debtors	2,940	4,200
	<u> </u>	<u> </u>

13 Creditors: amounts falling due within one year

	2024	2023
	£	£
Other taxation and social security	478	684
Accruals and deferred income	1,200	1,200
	<u> </u>	<u> </u>
	1,678	1,884
	<u> </u>	<u> </u>

THE ZONE YOUTH CLUB

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 28 FEBRUARY 2024

14 Analysis of net assets between funds

	Unrestricted funds 2024 £	Restricted funds 2024 £	Total 2024 £	Unrestricted funds 2023 £	Restricted funds 2023 £	Total 2023 £
Fund balances at 28 February 2024 are represented by:						
Tangible assets	640	-	640	1,000	-	1,000
Current assets/(liabilities)	58,123	-	58,123	74,865	-	74,865
	<u>58,763</u>	<u>-</u>	<u>58,763</u>	<u>75,865</u>	<u>-</u>	<u>75,865</u>

15 Related party transactions

There were no disclosable related party transactions during the year (2023 - none).

THE ZONE YOUTH CLUB, BROADSTAIRS

England & Wales - Charity number 1161470

Accounts

Charity registration number 1161470

THE ZONE YOUTH CLUB
ANNUAL REPORT AND UNAUDITED FINANCIAL STATEMENTS
FOR THE YEAR ENDED 28 FEBRUARY 2023

THE ZONE YOUTH CLUB

LEGAL AND ADMINISTRATIVE INFORMATION

Trustees Mrs T Dickinson
Mr I Curtis
Mrs V Suchak
Mrs T Brazil

Charity number 1161470

Independent examiner MMP Limited
64 High Street
Broadstairs
Kent
England
CT10 1JT

THE ZONE YOUTH CLUB

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THE ZONE YOUTH CLUB

TRUSTEES' REPORT

FOR THE YEAR ENDED 28 FEBRUARY 2023

The trustees present their annual report and financial statements for the year ended 28 February 2023.

The financial statements have been prepared in accordance with the accounting policies set out in note 1 to the financial statements and comply with the charity's governing document, the Charities Act 2011 and "Accounting and Reporting by Charities: 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)" (effective 1 January 2019).

Objectives and activities

To advance in life and relieve needs of young people in thanet through:

- (a) the provision of recreational and leisure time activities provided in the interest of social welfare, designed to improve their conditions of life;
- (b) providing support and activities which develop their skills, capacities and capabilities to enable them to participate in society as mature and responsible individuals.

The Charity will put particular emphasis on reaching young people who have poorer access to physical activities and learning because of poverty, disability or ethnicity in an area of high deprivation and levels of unemployment.

The trustees have paid due regard to guidance issued by the Charity Commission in deciding what activities the charity should undertake.

Achievements and performance

We have continued to provide a high quality level of provision for the young people of our community. We have secured funding to enable us to expand our services to include the wider community as well, including older people, families, and younger children. We provide free meals during school holidays and all our activities remain free to users unless there is a necessity to charge for use of resources, external fees, or additional sessional workers. The additional funding secured from KCC enabled us to provide many trips out, including a London trip, theatre performance, a residential weekend for 12 children, and a number of accredited awards. Funding from KCC Reconnect, Colyer Fergusson and The National Lottery have enabled us to secure employment for current as well as additional sessional staff.

Financial review

The club's income increased this year mainly due to the additional grants awarded and as such more seasonal staff were taken on to help with the provision of services. Due to the current economical crisis costs have increased.

It is the policy of the charity that unrestricted funds which have not been designated for a specific use should be maintained at a level equivalent to between three and six month's expenditure. The trustees consider that reserves at this level will ensure that, in the event of a significant drop in funding, they will be able to continue the charity's current activities while consideration is given to ways in which additional funds may be raised. This level of reserves has been maintained throughout the year.

Structure, governance and management

The charity is a Charitable Incorporated Organisation.

The trustees who served during the year and up to the date of signature of the financial statements were:

Mrs T Dickinson
Mr I Curtis
Mrs V Suchak
Mrs T Brazil

None of the trustees has any beneficial interest in the charity. All of the trustees are members of the charity and guarantee to contribute £1 in the event of a winding up.

THE ZONE YOUTH CLUB

TRUSTEES' REPORT (CONTINUED)

FOR THE YEAR ENDED 28 FEBRUARY 2023

The trustees' report was approved by the Board of Trustees.

Mrs T Dickinson
Trustee

28 April 2023

THE ZONE YOUTH CLUB

INDEPENDENT EXAMINER'S REPORT

TO THE TRUSTEES OF THE ZONE YOUTH CLUB

I report to the trustees on my examination of the financial statements of The Zone Youth Club (the charity) for the year ended 28 February 2023.

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 2011 Act).

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

Independent examiner's statement

Your attention is drawn to the fact that the charity has prepared financial statements in accordance with Accounting and Reporting by Charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) in preference to the Accounting and Reporting by Charities: Statement of Recommended Practice issued on 1 April 2005 which is referred to in the extant regulations but has now been withdrawn.

I understand that this has been done in order for financial statements to provide a true and fair view in accordance with Generally Accepted Accounting Practice effective for reporting periods beginning on or after 1 January 2015.

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 that in any material respect:

- 1 accounting records were not kept in respect of the charity as required by section 130 of the 2011 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 financial statements to be reached.

MMP Limited

64 High Street
Broadstairs
Kent
CT10 1JT
England

Dated: 28 April 2023

THE ZONE YOUTH CLUB

STATEMENT OF FINANCIAL ACTIVITIES INCLUDING INCOME AND EXPENDITURE ACCOUNT

FOR THE YEAR ENDED 28 FEBRUARY 2023

		Unrestricted funds 2023 £	Restricted funds 2023 £	Total 2023 £	Unrestricted funds 2022 £	Restricted funds 2022 £	Total 2022 £
	Notes						
<u>Income and endowments from:</u>							
Donations and legacies	2	1,578	-	1,578	8,217	-	8,217
Charitable activities							
The Pavilion Youth & Community Café	3	34,983	71,399	106,382	32,059	50,255	82,314
Investments	4	58	-	58	-	-	-
Other income	5	-	-	-	12,763	-	12,763
Total income		36,619	71,399	108,018	53,039	50,255	103,294
<u>Expenditure on:</u>							
Charitable activities	6	39,400	59,018	98,418	50,388	25,235	75,623
Net (expenditure)/income for the year/ Net movement in funds		(2,781)	12,381	9,600	2,651	25,020	27,671
Fund balances at 1 March 2022		39,877	26,388	66,265	37,226	1,368	38,594
Fund balances at 28 February 2023		37,096	38,769	75,865	39,877	26,388	66,265

The statement of financial activities includes all gains and losses recognised in the year.

All income and expenditure derive from continuing activities.

THE ZONE YOUTH CLUB

BALANCE SHEET

AS AT 28 FEBRUARY 2023

	Notes	2023 £	£	2022 £	£
Fixed assets					
Tangible assets	10		1,000		1,000
Current assets					
Debtors	11	4,200		4,200	
Cash at bank and in hand		72,549		63,131	
		<u>76,749</u>		<u>67,331</u>	
Creditors: amounts falling due within one year	12	<u>(1,884)</u>		<u>(2,066)</u>	
Net current assets			74,865		65,265
Total assets less current liabilities			<u>75,865</u>		<u>66,265</u>
Income funds					
Restricted funds			38,769		26,388
Unrestricted funds - general			37,096		39,877
			<u>75,865</u>		<u>66,265</u>

The financial statements were approved by the Trustees on 28 April 2023

Mrs T Dickinson
Trustee

THE ZONE YOUTH CLUB

NOTES TO THE FINANCIAL STATEMENTS

FOR THE YEAR ENDED 28 FEBRUARY 2023

1 Accounting policies

Charity information

The Zone Youth Club is a charitable incorporated organisation registered with the Charity Commission 29 April 2015.

1.1 Accounting convention

The financial statements have been prepared in accordance with the charity's [governing document], the Charities Act 2011, FRS 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland" ("FRS 102") and the Charities SORP "Accounting and Reporting by Charities: 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)" (effective 1 January 2019). The charity is a Public Benefit Entity as defined by FRS 102.

The charity has taken advantage of the provisions in the SORP for charities not to prepare a Statement of Cash Flows.

The financial statements have departed from the Charities (Accounts and Reports) Regulations 2008 only to the extent required to provide a true and fair view. This departure has involved following the Statement of Recommended Practice for charities applying FRS 102 rather than the version of the Statement of Recommended Practice which is referred to in the Regulations but which has since been withdrawn.

The financial statements are prepared in sterling, which is the functional currency of the charity. Monetary amounts in these financial statements are rounded to the nearest £.

The financial statements have been prepared under the historical cost convention, [modified to include the revaluation of freehold properties and to include investment properties and certain financial instruments at fair value]. The principal accounting policies adopted are set out below.

1.2 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.

1.3 Charitable funds

Unrestricted funds are available for use at the discretion of the trustees in furtherance of their charitable objectives.

Restricted funds are subject to specific conditions by donors as to how they may be used. The purposes and uses of the restricted funds are set out in the notes to the financial statements.

Endowment funds are subject to specific conditions by donors that the capital must be maintained by the charity.

1.4 Income

Income is recognised when the charity is legally entitled to it after any performance conditions have been met, the amounts can be measured reliably, and it is probable that income will be received.

Cash donations are recognised on receipt. Other donations are recognised once the charity has been notified of the donation, unless performance conditions require deferral of the amount. Income tax recoverable in relation to donations received under Gift Aid or deeds of covenant is recognised at the time of the donation.

Legacies are recognised on receipt or otherwise if the charity has been notified of an impending distribution, the amount is known, and receipt is expected. If the amount is not known, the legacy is treated as a contingent asset.

THE ZONE YOUTH CLUB

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 28 FEBRUARY 2023

1 Accounting policies

(Continued)

1.5 Expenditure

Expenditure is recognised once there is a legal or constructive obligation to transfer economic benefit to a third party, it is probable that a transfer of economic benefits will be required in settlement, and the amount of the obligation can be measured reliably.

Expenditure is classified by activity. The costs of each activity are made up of the total of direct costs and shared costs, including support costs involved in undertaking each activity. Direct costs attributable to a single activity are allocated directly to that activity. Shared costs which contribute to more than one activity and support costs which are not attributable to a single activity are apportioned between those activities on a basis consistent with the use of resources. Central staff costs are allocated on the basis of time spent, and depreciation charges are allocated on the portion of the asset's use.

1.6 Tangible fixed assets

Tangible fixed assets are initially measured at cost and subsequently measured at cost or valuation, net of depreciation and any impairment losses.

Depreciation is recognised so as to write off the cost or valuation of assets less their residual values over their useful lives on the following bases:

Fixtures and fittings	20% reducing balance
-----------------------	----------------------

The gain or loss arising on the disposal of an asset is determined as the difference between the sale proceeds and the carrying value of the asset, and is recognised in the statement of financial activities.

1.7 Cash and cash equivalents

Cash and cash equivalents include cash in hand, deposits held at call with banks, other short-term liquid investments with original maturities of three months or less, and bank overdrafts. Bank overdrafts are shown within borrowings in current liabilities.

2 Donations and legacies

	Unrestricted funds general 2023 £	Unrestricted funds general 2022 £
Donations and gifts	1,578	8,217

THE ZONE YOUTH CLUB

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 28 FEBRUARY 2023

3 Charitable activities

	The Pavilion Youth & Community Café 2023 £	The Pavilion Youth & Community Café 2022 £
Performance related grants	96,273	71,916
Café sales	10,109	10,398
	<u>106,382</u>	<u>82,314</u>
Analysis by fund		
Unrestricted funds - general	34,983	32,059
Restricted funds	71,399	50,255
	<u>106,382</u>	<u>82,314</u>

4 Investments

	Unrestricted funds general 2023 £	Total 2022 £
Interest receivable	58	-
	<u>58</u>	<u>-</u>

5 Other income

	Total 2023 £	Unrestricted funds general 2022 £
Local authority COVID-19 grants	-	12,763
	<u>-</u>	<u>12,763</u>

THE ZONE YOUTH CLUB

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 28 FEBRUARY 2023

6 Charitable activities

	The Pavilion Youth & Community Café 2023 £	The Pavilion Youth & Community Café 2022 £
Staff costs	72,905	46,180
Depreciation and impairment	-	3,030
Café purchases	6,454	6,267
Games and equipment	4,073	4,741
Activities	8,229	6,065
Light and heat	1,727	-
Rates	173	159
Insurance	921	726
Repairs and maintenance	1,285	6,281
Telephone	269	226
Computer and internet	35	-
Printing, postage and stationery	55	107
Advertising and promotions	-	163
Travel costs	257	359
Training	278	99
Sundry expenses	557	20
	<u>97,218</u>	<u>74,423</u>
Share of governance costs (see note 7)	1,200	1,200
	<u>98,418</u>	<u>75,623</u>
Analysis by fund		
Unrestricted funds - general	39,400	50,388
Restricted funds	59,018	25,235
	<u>98,418</u>	<u>75,623</u>

THE ZONE YOUTH CLUB

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 28 FEBRUARY 2023

7 Support costs

	Support costs	Governance costs	2023	Support costs	Governance costs	2022
	£	£	£	£	£	£
Accountancy	-	1,200	1,200	-	1,200	1,200
	<u>-</u>	<u>1,200</u>	<u>1,200</u>	<u>-</u>	<u>1,200</u>	<u>1,200</u>
	<u>-</u>	<u>1,200</u>	<u>1,200</u>	<u>-</u>	<u>1,200</u>	<u>1,200</u>
Analysed between Charitable activities	-	1,200	1,200	-	1,200	1,200
	<u>-</u>	<u>1,200</u>	<u>1,200</u>	<u>-</u>	<u>1,200</u>	<u>1,200</u>

8 Trustees

One of the trustees received remuneration of £29,635 for their role in the day to day running of the charity. The remuneration is decided by the remaining trustees and they are not involved with this decision.

9 Employees

The average monthly number of employees during the year was:

	2023	2022
	Number	Number
	6	6
	<u>6</u>	<u>6</u>
Employment costs	2023	2022
	£	£
Wages and salaries	72,905	46,180
	<u>72,905</u>	<u>46,180</u>

There were no employees whose annual remuneration was more than £60,000.

THE ZONE YOUTH CLUB

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 28 FEBRUARY 2023

10 Tangible fixed assets

	Fixtures and fittings £
Cost	
At 1 March 2022	4,030
At 28 February 2023	4,030
Depreciation and impairment	
At 1 March 2022	3,030
At 28 February 2023	3,030
Carrying amount	
At 28 February 2023	1,000
At 28 February 2022	1,000

11 Debtors

	2023 £	2022 £
Amounts falling due within one year:		
Other debtors	4,200	4,200

12 Creditors: amounts falling due within one year

	2023 £	2022 £
Other taxation and social security	684	866
Accruals and deferred income	1,200	1,200
	1,884	2,066

13 Analysis of net assets between funds

	Unrestricted funds 2023 £	Restricted funds 2023 £	Total 2023 £	Unrestricted funds 2022 £	Restricted funds 2022 £	Total 2022 £
Fund balances at 28 February 2023 are represented by:						
Tangible assets	1,000	-	1,000	1,000	-	1,000
Current assets/(liabilities)	74,865	-	74,865	38,877	26,388	65,265
	75,865	-	75,865	39,877	26,388	66,265

THE ZONE YOUTH CLUB

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) ***FOR THE YEAR ENDED 28 FEBRUARY 2023***

14 Related party transactions

There were no disclosable related party transactions during the year (2022 - none).

THE ZONE YOUTH CLUB, BROADSTAIRS

England & Wales - Charity number 1161470

Accounts

Charity registration number 1161470

THE ZONE YOUTH CLUB
ANNUAL REPORT AND UNAUDITED FINANCIAL STATEMENTS
FOR THE YEAR ENDED 28 FEBRUARY 2022

THE ZONE YOUTH CLUB

LEGAL AND ADMINISTRATIVE INFORMATION

Trustees Mrs T Dickinson
Mr I Curtis
Mrs V Suchak
Mrs T Brazil

Charity number 1161470

Independent examiner MMP Limited
64 High Street
Broadstairs
Kent
England
CT10 1JT

THE ZONE YOUTH CLUB

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THE ZONE YOUTH CLUB

TRUSTEES' REPORT

FOR THE YEAR ENDED 28 FEBRUARY 2022

The trustees present their annual report and financial statements for the year ended 28 February 2022.

The financial statements have been prepared in accordance with the accounting policies set out in note 1 to the financial statements and comply with the charity's governing document, the Charities Act 2011 and "Accounting and Reporting by Charities: 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)" (effective 1 January 2019).

Objectives and activities

To advance in life and relieve needs of young people in thanet through:

- (a) the provision of recreational and leisure time activities provided in the interest of social welfare, designed to improve their conditions of life;
- (b) providing support and activities which develop their skills, capacities and capabilities to enable them to participate in society as mature and responsible individuals.

The Charity will put particular emphasis on reaching young people who have poorer access to physical activities and learning because of poverty, disability or ethnicity in an area of high deprivation and levels of unemployment.

The trustees have paid due regard to guidance issued by the Charity Commission in deciding what activities the charity should undertake.

Achievements and performance

We have continued to provide a high quality level of provision for the young people of our community. We have secured funding to enable us to expand our services to include the wider community as well, including older people, families, and younger children. We provide free meals during school holidays and all our activities remain free to users unless there is a necessity to charge for use of resources, external fees, or additional sessional workers. We have employed 2 new staff members on a part time basis.

Financial review

The club's income increased this year mainly due to the additional grants awarded, but also due to the increase in numbers of people using the club and café. As a result of this staff and refreshments cost also increased.

It is the policy of the charity that unrestricted funds which have not been designated for a specific use should be maintained at a level equivalent to between three and six month's expenditure. The trustees consider that reserves at this level will ensure that, in the event of a significant drop in funding, they will be able to continue the charity's current activities while consideration is given to ways in which additional funds may be raised. This level of reserves has been maintained throughout the year.

Structure, governance and management

The charity is a Charitable Incorporated Organisation.

The trustees who served during the year and up to the date of signature of the financial statements were:

Mrs T Dickinson
Mr I Curtis
Mrs V Suchak
Mrs T Brazil

None of the trustees has any beneficial interest in the charity. All of the trustees are members of the charity and guarantee to contribute £1 in the event of a winding up.

THE ZONE YOUTH CLUB

TRUSTEES' REPORT (CONTINUED)

FOR THE YEAR ENDED 28 FEBRUARY 2022

The trustees' report was approved by the Board of Trustees.

Mrs T Dickinson
Trustee

15 September 2022

THE ZONE YOUTH CLUB

INDEPENDENT EXAMINER'S REPORT

TO THE TRUSTEES OF THE ZONE YOUTH CLUB

I report to the trustees on my examination of the financial statements of The Zone Youth Club (the charity) for the year ended 28 February 2022.

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 2011 Act).

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

Independent examiner's statement

Your attention is drawn to the fact that the charity has prepared financial statements in accordance with Accounting and Reporting by Charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) in preference to the Accounting and Reporting by Charities: Statement of Recommended Practice issued on 1 April 2005 which is referred to in the extant regulations but has now been withdrawn.

I understand that this has been done in order for financial statements to provide a true and fair view in accordance with Generally Accepted Accounting Practice effective for reporting periods beginning on or after 1 January 2015.

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 that in any material respect:

- 1 accounting records were not kept in respect of the charity as required by section 130 of the 2011 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 financial statements to be reached.

MMP Limited

64 High Street
Broadstairs
Kent
CT10 1JT
England

Dated: 15 September 2022

THE ZONE YOUTH CLUB

STATEMENT OF FINANCIAL ACTIVITIES INCLUDING INCOME AND EXPENDITURE ACCOUNT

FOR THE YEAR ENDED 28 FEBRUARY 2022

		Unrestricted funds 2022 £	Restricted funds 2022 £	Total 2022 £	Unrestricted funds 2021 £	Restricted funds 2021 £	Total 2021 £
	Notes						
<u>Income and endowments from:</u>							
Donations and legacies	2	8,217	-	8,217	699	-	699
Charitable activities							
The Pavilion Youth & Community Café	3	32,059	50,255	82,314	20,590	9,125	29,715
Other income	4	12,763	-	12,763	19,515	-	19,515
Total income		<u>53,039</u>	<u>50,255</u>	<u>103,294</u>	<u>40,804</u>	<u>9,125</u>	<u>49,929</u>
<u>Expenditure on:</u>							
Charitable activities	5	50,388	25,235	75,623	20,283	15,353	35,636
Net income for the year/ Net movement in funds		2,651	25,020	27,671	20,521	(6,228)	14,293
Fund balances at 1 March 2021		<u>37,226</u>	<u>1,368</u>	<u>38,594</u>	<u>16,705</u>	<u>7,596</u>	<u>24,301</u>
Fund balances at 28 February 2022		<u><u>39,877</u></u>	<u><u>26,388</u></u>	<u><u>66,265</u></u>	<u><u>37,226</u></u>	<u><u>1,368</u></u>	<u><u>38,594</u></u>

The statement of financial activities includes all gains and losses recognised in the year.

All income and expenditure derive from continuing activities.

THE ZONE YOUTH CLUB

BALANCE SHEET

AS AT 28 FEBRUARY 2022

	Notes	2022 £	£	2021 £	£
Fixed assets					
Tangible assets	9		1,000		4,030
Current assets					
Debtors	10	4,200		4,200	
Cash at bank and in hand		63,131		30,870	
		<u>67,331</u>		<u>35,070</u>	
Creditors: amounts falling due within one year	11	<u>(2,066)</u>		<u>(506)</u>	
Net current assets			65,265		34,564
Total assets less current liabilities			<u>66,265</u>		<u>38,594</u>
Income funds					
Restricted funds			26,388		1,368
Unrestricted funds - general			39,877		37,226
			<u>66,265</u>		<u>38,594</u>

The financial statements were approved by the Trustees on 15 September 2022

Mrs T Dickinson
Trustee

THE ZONE YOUTH CLUB

NOTES TO THE FINANCIAL STATEMENTS

FOR THE YEAR ENDED 28 FEBRUARY 2022

1 Accounting policies

Charity information

The Zone Youth Club is a charitable incorporated organisation registered with the Charity Commission 29 April 2015.

1.1 Accounting convention

The financial statements have been prepared in accordance with the charity's [governing document], the Charities Act 2011, FRS 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland" ("FRS 102") and the Charities SORP "Accounting and Reporting by Charities: 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)" (effective 1 January 2019). The charity is a Public Benefit Entity as defined by FRS 102.

The charity has taken advantage of the provisions in the SORP for charities not to prepare a Statement of Cash Flows.

The financial statements have departed from the Charities (Accounts and Reports) Regulations 2008 only to the extent required to provide a true and fair view. This departure has involved following the Statement of Recommended Practice for charities applying FRS 102 rather than the version of the Statement of Recommended Practice which is referred to in the Regulations but which has since been withdrawn.

The financial statements are prepared in sterling, which is the functional currency of the charity. Monetary amounts in these financial statements are rounded to the nearest £.

The financial statements have been prepared under the historical cost convention, [modified to include the revaluation of freehold properties and to include investment properties and certain financial instruments at fair value]. The principal accounting policies adopted are set out below.

1.2 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.

1.3 Charitable funds

Unrestricted funds are available for use at the discretion of the trustees in furtherance of their charitable objectives.

Restricted funds are subject to specific conditions by donors as to how they may be used. The purposes and uses of the restricted funds are set out in the notes to the financial statements.

Endowment funds are subject to specific conditions by donors that the capital must be maintained by the charity.

1.4 Income

Income is recognised when the charity is legally entitled to it after any performance conditions have been met, the amounts can be measured reliably, and it is probable that income will be received.

Cash donations are recognised on receipt. Other donations are recognised once the charity has been notified of the donation, unless performance conditions require deferral of the amount. Income tax recoverable in relation to donations received under Gift Aid or deeds of covenant is recognised at the time of the donation.

Legacies are recognised on receipt or otherwise if the charity has been notified of an impending distribution, the amount is known, and receipt is expected. If the amount is not known, the legacy is treated as a contingent asset.

THE ZONE YOUTH CLUB

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 28 FEBRUARY 2022

1 Accounting policies

(Continued)

1.5 Expenditure

Expenditure is recognised once there is a legal or constructive obligation to transfer economic benefit to a third party, it is probable that a transfer of economic benefits will be required in settlement, and the amount of the obligation can be measured reliably.

Expenditure is classified by activity. The costs of each activity are made up of the total of direct costs and shared costs, including support costs involved in undertaking each activity. Direct costs attributable to a single activity are allocated directly to that activity. Shared costs which contribute to more than one activity and support costs which are not attributable to a single activity are apportioned between those activities on a basis consistent with the use of resources. Central staff costs are allocated on the basis of time spent, and depreciation charges are allocated on the portion of the asset's use.

1.6 Tangible fixed assets

Tangible fixed assets are initially measured at cost and subsequently measured at cost or valuation, net of depreciation and any impairment losses.

Depreciation is recognised so as to write off the cost or valuation of assets less their residual values over their useful lives on the following bases:

Fixtures and fittings	20% reducing balance
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The gain or loss arising on the disposal of an asset is determined as the difference between the sale proceeds and the carrying value of the asset, and is recognised in the statement of financial activities.

1.7 Cash and cash equivalents

Cash and cash equivalents include cash in hand, deposits held at call with banks, other short-term liquid investments with original maturities of three months or less, and bank overdrafts. Bank overdrafts are shown within borrowings in current liabilities.

2 Donations and legacies

	Unrestricted funds general 2022 £	Unrestricted funds general 2021 £
Donations and gifts	8,217	699

THE ZONE YOUTH CLUB

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 28 FEBRUARY 2022

3 Charitable activities

	The Pavilion Youth & Community Café 2022 £	The Pavilion Youth & Community Café 2021 £
Performance related grants	71,916	25,925
Café sales	10,398	3,790
	<u>82,314</u>	<u>29,715</u>
Analysis by fund		
Unrestricted funds - general	32,059	20,590
Restricted funds	50,255	9,125
	<u>82,314</u>	<u>29,715</u>

4 Other income

	Unrestricted funds general 2022 £	Unrestricted funds general 2021 £
Local authority COVID-19 grants	12,763	18,955
Job Retention Scheme grant	-	560
	<u>12,763</u>	<u>19,515</u>

THE ZONE YOUTH CLUB

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 28 FEBRUARY 2022

5 Charitable activities

	The Pavilion Youth & Community Café 2022 £	The Pavilion Youth & Community Café 2021 £
Staff costs	46,180	27,233
Depreciation and impairment	3,030	-
Café purchases	6,267	1,668
Games and equipment	4,741	1,361
Activities	6,065	1,951
Rates	159	259
Insurance	726	696
Repairs and maintenance	6,281	340
Telephone	226	250
Internet	-	174
Printing, postage and stationery	107	98
Advertising and promotions	163	130
Travel costs	359	42
Training	99	666
Sundry expenses	20	438
	<hr/>	<hr/>
	74,423	35,306
	<hr/>	<hr/>
Share of governance costs (see note 6)	1,200	330
	<hr/>	<hr/>
	75,623	35,636
	<hr/>	<hr/>
Analysis by fund		
Unrestricted funds - general	50,388	20,283
Restricted funds	25,235	15,353
	<hr/>	<hr/>
	75,623	35,636
	<hr/>	<hr/>

THE ZONE YOUTH CLUB

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 28 FEBRUARY 2022

6 Support costs

	Support costs	Governance costs	2022	Support costs	Governance costs	2021
	£	£	£	£	£	£
Accountancy	-	1,200	1,200	-	330	330
	<u>-</u>	<u>1,200</u>	<u>1,200</u>	<u>-</u>	<u>330</u>	<u>330</u>
	<u>-</u>	<u>1,200</u>	<u>1,200</u>	<u>-</u>	<u>330</u>	<u>330</u>
Analysed between Charitable activities	-	1,200	1,200	-	330	330
	<u>-</u>	<u>1,200</u>	<u>1,200</u>	<u>-</u>	<u>330</u>	<u>330</u>

7 Trustees

One of the trustees received remuneration of £18,650 for their role in the day to day running of the charity. The remuneration is decided by the remaining trustees and they are not involved with this decision.

8 Employees

The average monthly number of employees during the year was:

	2022	2021
	Number	Number
	6	5
	<u>6</u>	<u>5</u>
Employment costs	2022	2021
	£	£
Wages and salaries	46,180	27,233
	<u>46,180</u>	<u>27,233</u>

There were no employees whose annual remuneration was more than £60,000.

THE ZONE YOUTH CLUB

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 28 FEBRUARY 2022

9 Tangible fixed assets

	Fixtures and fittings £
Cost	
At 1 March 2021	4,030
At 28 February 2022	<u>4,030</u>
Depreciation and impairment	
Depreciation charged in the year	3,030
At 28 February 2022	<u>3,030</u>
Carrying amount	
At 28 February 2022	<u>1,000</u>
At 28 February 2021	<u>4,030</u>

10 Debtors

	2022 £	2021 £
Amounts falling due within one year:		
Other debtors	4,200	4,200
	<u>4,200</u>	<u>4,200</u>

11 Creditors: amounts falling due within one year

	2022 £	2021 £
Other taxation and social security	866	176
Accruals and deferred income	1,200	330
	<u>2,066</u>	<u>506</u>

12 Analysis of net assets between funds

	Unrestricted funds 2022 £	Restricted funds 2022 £	Total 2022 £	Unrestricted funds 2021 £	Restricted funds 2021 £	Total 2021 £
Fund balances at 28 February 2022 are represented by:						
Tangible assets	1,000	-	1,000	4,030	-	4,030
Current assets/(liabilities)	38,877	26,388	65,265	33,196	1,368	34,564
	<u>39,877</u>	<u>26,388</u>	<u>66,265</u>	<u>37,226</u>	<u>1,368</u>	<u>38,594</u>

THE ZONE YOUTH CLUB

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 28 FEBRUARY 2022

13 Related party transactions

There were no disclosable related party transactions during the year (2021 - none).

THE ZONE YOUTH CLUB, BROADSTAIRS

England & Wales - Charity number 1161470

Accounts



Trustees' Annual Report for the period

From 01 March 2020 Period start date To 28 February 2021
Period end date

Charity name: The Zone youth Club, Broadstairs

Charity registration number: 1161470

Objectives and Activities

	SORP reference	
Summary of the purposes of the charity as set out in its governing document	Para 1.17	to advance in life and relieve needs of young people through: a/the provision of recreational and leisure time activities provided in the interest of social welfare, designed to improve their conditions of life; b/providing support and activities which develop their skills, capacities and capabilities to enable them to participate in society as mature and responsible individuals. The population of Thanet will benefit from the work of the Charity. The Charity will put particular emphasis on reaching young people who have poorer access to physical activities and learning because of poverty, disability or ethnicity in an area of high deprivation and levels of unemployment.
Summary of the main activities in relation to those purposes for the public benefit, in particular, the activities, projects or services identified in the accounts.	Para 1.17 and 1.19	Youth provision within Thanet
Statement confirming whether the trustees have had regard to the guidance issued by the Charity Commission on public benefit	Para 1.18	The Trustees have had regard to the guidance issued by the Charity Commission on public benefit

Additional information (optional)

You may choose to include further statements where relevant about:

	SORP reference	
Policy on grant making	Para 1.38	
Policy on social investment including program related investment	Para 1.38	
Contribution made by volunteers	Para 1.38	

Other		
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Achievements and Performance

	SORP reference	
Summary of the main achievements of the charity, identifying the difference the charity's work has made to the circumstances of its beneficiaries and any wider benefits to society as a whole.	Para 1.20	We have continued to provide a high quality level of provision for the young people of our community. We have secured funding to enable us to expand our services to include the wider community as well, including older people, families, and younger children. We provide free meals during school holidays and all our activities remain free to users unless there is a necessity to charge for use of resources, external fees, or additional sessional workers. We have employed 4 new staff members on a part time basis

Additional information (optional)

You may choose to include further statements where relevant about:

Achievements against objectives set	Para 1.41	
Performance of fundraising activities against objectives set	Para 1.41	
Investment performance against objectives	Para 1.41	
Other		

Financial Review

Review of the charity's financial position at the end of the period	Para 1.21	The club's income increased this year mainly due to the additional grants awarded, including covid-related government grants, but also due to the increase in numbers of people using the club and cafe. As a result of this staff and refreshments cost also increased. Overall the club achieved a surplus of income of £14293 compared to the previous year's surplus £3713
Statement explaining the policy for holding reserves stating why they are held	Para 1.22	Reserves are held when a grant-making organisation requires us to identify their funding as Restricted
Amount of reserves held	Para 1.22	£38594
Reasons for holding zero reserves	Para 1.22	
Details of fund materially in deficit	Para 1.24	None
Explanation of any uncertainties about the charity continuing as a going concern	Para 1.23	None

Additional information (optional)

You may choose to include further statements where relevant about:

The charity's principal sources of funds (including any fundraising)	Para 1.47	County Council Commissioning, plus other grant-making organisations
Investment policy and objectives including any social investment policy adopted	Para 1.46	
A description of the principal risks facing the charity	Para 1.46	Principal risk would be to lose the Commissioning fund. Reserves are being built annually to reduce this possible impact, together with regular fundraising efforts
Other		

Structure, Governance and Management

Description of charity's trusts:		
Type of governing document (trust deed, royal charter)	Para 1.25	Charity Commission Scheme
How is the charity constituted? (e.g unincorporated association, CIO)	Para 1.25	CIO
Trustee selection methods including details of any constitutional provisions e.g. election to post or name of any person or body entitled to appoint one or more trustees	Para 1.25	Election of Trustees held annually at AGM

Additional information (optional)

You may choose to include further statements where relevant about:

Policies and procedures adopted for the induction and training of trustees	Para 1.51	
The charity's organisational structure and any wider network with which the charity works	Para 1.51	
Relationship with any related parties	Para 1.51	
Other		

Reference and Administrative details

Charity name	The Zone Youth Club, Broadstairs
Other name the charity uses	The Pavilion Youth & Community Café, Broadstairs
Registered charity number	1161470

Charity's principal address	c/o Syringa Norman Road Broadstairs CT10 3BZ

Names of the charity trustees who manage the charity

	Trustee name	Office (if any)	Dates acted if not for whole year	Name of person (or body) entitled to appoint trustee (if any)
1	Ian Curtis	Treasurer		
2	Teresa Dickinson	Chair		
3	Tina Brazil			
4	Victoria Suchak	Secretary		
5				
6				
7				
8				
9				
10				
11				
12				
13				
14				
15				
16				
17				
18				
19				
20				

Corporate trustees - names of the directors at the date the report was approved

Director name		

Name of trustees holding title to property belonging to the charity

Trustee name	Dates acted if not for whole year	

Funds held as custodian trustees on behalf of others

Description of the assets held in this capacity	
Name and objects of the charity on whose behalf the assets are held and how this falls within the custodian charity's objects	
Details of arrangements for safe custody and segregation of such assets from the charity's own assets	

Additional information (optional)

Names and addresses of advisers (Optional information)

Type of adviser	Name	Address

Name of chief executive or names of senior staff members (Optional information)

--

Exemptions from disclosure

Reason for non-disclosure of key personnel details

--

Other optional information

--

Declarations

The trustees declare that they have approved the trustees' report above.

Signed on behalf of the charity's trustees

Signature(s)

VJ Suchak

Full name(s)

VICTORIA SUCHAK

Position (eg
Secretary, Chair, etc)

SECRETARY

Date

03 DECEMBER 2021

THE ZONE YOUTH CLUB
INCOME AND EXPENDITURE ACCOUNT
for the year ended 28 February 2021

	2021		2020	
	£	£	£	£
INCOME				
Café sales		3,790		9,944
Grants				
Pie Factory		16,800		16,800
Lottery Peoples Project		-		-
Peoples Health Trust		4,000		10,000
Street Games		500		2,500
Kent Community Foundation		2,500		1,000
KCC Headstart		-		2,000
Paloma Golf		-		2,000
Broadstairs Council		2,000		
Kingswood		125		
Local Authority Covid-19 grants		18,955		
Job Retention Scheme grant		560		
Fundraising and donations		699		3,092
		49,929		47,336
EXPENDITURE				
Salary and sessional staff	27,232		31,296	
Rates	258		-	
Electricity	-		979	
Games and equipment	1,361		622	
Refreshments and activities	3,621		5,978	
Repairs and renewals	340		2,848	
Printing, postage and stationery	98		134	
Advertising and promotion	130		57	
Telephone	250		160	
Internet	174		45	
Travel expenses	42		232	
Training	666		-	
Insurance	696		675	
Accountancy	330		300	
Sundry	438		297	
		35,636		43,623
EXCESS OF INCOME OVER EXPENDITURE		14,293		3,713

Approved on 25/11/2021


Mrs T Dickinson (Trustee)

Registered charity number : 1161470

THE ZONE YOUTH CLUB
UNAUDITED FINANCIAL STATEMENTS
FOR THE YEAR ENDED 28 FEBRUARY 2021

THE ZONE YOUTH CLUB
BALANCE SHEET
as at 28 February 2021

	2021		2020	
	£	£	£	£
FIXED ASSETS				
Equipment		4,030		4,030
CURRENT ASSETS				
Debtors	4,200		4,200	
Cash at bank	30,820		16,691	
Cash in hand	50		50	
		35,070		20,941
CURRENT LIABILITIES				
Creditors		506		670
		£ 38,594		£ 24,301
Represented by:-				
GENERAL RESERVE				
Unrestricted funds				
General fund		37,226		16,705
Restricted funds				
Peoples Health Trust		-		2,582
Street Games		-		2,059
Kent Community Foundation		1,085		1,000
KCC Headstart		-		1,955
Kingswood		283		-
		£ 38,594		£ 24,301

THE ZONE YOUTH CLUB
BALANCE SHEET
as at 28 February 2021

Independent examiner's report to the Trustees of The Zone Youth Club

We report to the trustees on my examination of the accounts of The Zone Youth Club for the year ended 28 February 2021.

Responsibilities and basis of report

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

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

Independent examiner's statement

We have completed my examination. We confirm that no material matters have come to our attention in connection with the examination giving us cause to believe that in any material respect:

- (1) accounting records were not kept in respect of the Trust as required by section 130 of the Act; or
- (2) the accounts do not accord with those records; or
- (3) the accounts 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.

We 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:

Name: MMP Limited
Chartered Certified Accountants

Address: 64 High Street
Broadstairs
Kent
CT10 1JT

Date: 28/10/2021

THE ZONE YOUTH CLUB
INCOME AND EXPENDITURE ACCOUNT
for the year ended 28 February 2021

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	£	£	£	£
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THE ZONE YOUTH CLUB
UNAUDITED FINANCIAL STATEMENTS
FOR THE YEAR ENDED 28 FEBRUARY 2021

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