

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

		Unrestricted funds 2025 £	Restricted funds 2025 £	Total 2025 £	Unrestricted funds 2024 £	Restricted funds 2024 £	Total 2024 £
	Notes						
<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		24,963	49,344	74,307	36,590	19,540	56,130
<u>Expenditure on:</u>							
Charitable activities	6	17,189	51,420	68,609	30,345	42,887	73,232
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		47,607	11,156	58,763	37,096	38,769	75,865
Fund balances at 28 February 2025		55,382	9,079	64,461	47,607	11,156	58,763

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
	64,468	49,599
Analysis by fund		
Unrestricted funds - general	15,124	30,059
Restricted funds	49,344	19,540
	64,468	49,599

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).