

# SEAHAM YOUTH CENTRE

England & Wales · Charity number 1163327

## Details

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**Other names** SYC, Seaham Youth & Community Centre

**Status** Registered

**Legal form** CIO

**Registered** 2015-08-27

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

## Contact

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**Address** Seaham Youth & Community Centre  
Strangford Road  
Seaham  
SR7 8QE

**Phone** 0191 5812426

**Email** [Office@seahamyouthcentre.co.uk](mailto:Office@seahamyouthcentre.co.uk)

**Website** [seahamyouthcentre.co.uk](http://seahamyouthcentre.co.uk)

## Activities

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**Objects:** TO HELP YOUNG PEOPLE WITHOUT DISTINCTION OF RACE OR SEX OR OF POLITICAL, RELIGIOUS OR OTHER BELIEF OR OPINION THROUGH LEISURE-TIME ACTIVITIES SO TO DEVELOP THEIR PHYSICAL, MENTAL AND SPIRITUAL CAPACITIES THAT THEY MAY GROW TO FULL MATURITY AS INDIVIDUALS AND MEMBERS OF SOCIETY THAT THEIR CONDITIONS OF LIFE MAY BE IMPROVED.

**Activities:** Youth Provision - Junior and Senior sessions. Football, Cricket, Short Tennis, Basketball, Badminton, Table tennis and multi sports available in the Sports Hall. Rooms available for education, training and meetings. Toddler, Youth and Drama groups. Various competitions (Dance, Leek, Wrestling etc). Celebration events.

## Classification

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- **How:** Provides Buildings/facilities/open Space, Provides Services
- **What:** General Charitable Purposes, Education/training, Amateur Sport, Economic/community Development/employment, Recreation
- **Who:** Children/young People, Elderly/old People, People With Disabilities, The General Public/mankind

## Geography

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- Durham

## Finances

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Period end	Income	Expenditure	Assets	Employees
2024-12-31	£168,631	£88,285	-	-
2023-12-31	£58,226	£52,096	-	-
2022-12-31	£56,869	£76,576	-	-
2021-12-31	£63,951	£74,035	-	-
2020-12-31	£81,552	£53,779	-	-

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## Trustees

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Name	Role	Appointed
<b>Bradley James Wharton</b>	Chair	2012-04-04
Alison Simpson		2023-10-01
Clifford M Remmer		2023-04-01
Dorothy Porteous		2018-01-31
Linda Holloway		2023-09-01

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**SEAHAM YOUTH CENTRE**

England & Wales - Charity number 1163327

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# Accounts

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**SEAHAM YOUTH CENTRE**

**FINANCIAL STATEMENTS**

**FOR THE PERIOD ENDING**

**31<sup>ST</sup> DECEMBER 2024**

**CHARITY NO. 1163327**

## **OVERVIEW**

- 1.1. Seaham Youth Centre is a Charitable Incorporated Organisation (CIO) and is governed through the Charities Act and a constitution document (dated 27th March 2014) with voting members other than its charity trustees.
- 1.2. The charity trustees shall manage the affairs of the CIO and have appointed an administrator to manage the Youth Centre on a day to day basis.
- 1.3. The charity trustees must comply with the requirements of the Charities Act with regard to keeping of accounting records etc.
- 1.4. The aims and objectives of the Youth Centre is to help young people through leisure time activities so as to develop their physical, mental and spiritual capacities that they may grow to full maturity as individuals and members of society that their conditions of life may be improved.
- 1.5. During the year the Youth Centre received income of £169649 mainly from funding and various room hires.

Expenditure for the year was £91040 with the majority of payments for the running of the Centre such as wages, utilities, and maintenance. There was a surplus for the year 2024 of £78609, of which £48450 is protected.

- 1.6. The Fund Balance of £71704 reconciled to the Bank Statement as at 31<sup>st</sup> December 2024. I understand that cash was held as at 31<sup>st</sup> December 2024 was £45,

## **Independent Examiners Report**

- 2.1. I (Janet Royal) have reported on the accounts of Seaham Youth Centre for the calendar year ending 31<sup>st</sup> December 2024.
- 2.2. This report is in respect of an examination carried out in accordance with the Charities Act.
- 2.3. The examination includes a review of the accounting records kept by the trustees, including a review of the accounts and making such enquiries as are necessary for the purpose of this report.
- 2.4. An internal audit report has been completed on the 2024 accounts although no matter has come to my attention which the trustees are not aware of, and the accounts presented do accord with the accounting requirements of the Charities act.

Janet Royal

Independent Auditor

Date: 7<sup>th</sup> April 2025

The Trustees (Management Committee) are responsible for maintaining proper accounting records, which disclose with reasonable accuracy the financial position of the Charity. This report has been prepared in accordance with the Statement of Recommended Practice: Accounting and Reporting by Charities (issued March 2005). An internal audit report has been completed for the year 2024 and presented at the AGM dated 7<sup>h</sup> April 2025, where it was approved by the Trustees (Management Committee) at the Management Committee.

**INCOME AND EXPENDITURE RECORDS FOR  
SEAHAM YOUTH CENTRE  
FOR PERIOD ENDING 31<sup>st</sup> DECEMBER 2024**

<b>Opening Fund Balance as of 1<sup>st</sup> January 2024</b>	<b>£ 13,146</b>
<b>Income received during the year 2024</b>	<b>£169,649</b>
<b>Expenditure during the year for 2024</b>	<b>£ 91,040</b>
<b>Surplus for the year 2024</b>	<b>£ 91,755</b>

Of which is protected £ 48,450

<b>Closing Fund Balance as at 31<sup>st</sup> December 2024</b>	<b>£ 91,755</b>
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<b>Contingency Fund</b>	<b>£ 7,026</b>
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**For details of breakdown of income and expenditure, see next pages.**

## **RECONCILIATION TO BANK STATEMENT AS**

**31<sup>st</sup> DECEMBER 2024**

<b>Closing Bank Balance as at 31<sup>st</sup> December 2024</b>	<b>£ 71,703</b>
<b>Add closing cash income held</b>	<b>£ 45</b>
<b>Stock Held</b>	<b>£ 7,525</b>
<b>Add accounts raised 2024 but paid in 2025</b>	<b>£ 8,193</b>
<b>Debtors</b>	<b>£ 4,289</b>
<b>Reconciled Balance to Fund</b>	<b>£ 91,755</b>

## **BREAKDOWN OF INCOME**

<b>Clothes Bank</b>	<b>£ 636</b>
<b>Sports Hall/Inner Hall Hire</b>	<b>£ 62,103</b>
<b>Vending Sales</b>	<b>£ 1,779</b>
<b>Room Hire</b>	<b>£ 31,641</b>
<b>Café</b>	<b>£ 1,183</b>
<b>Funding/Grants</b>	<b>£ 71,848</b>
<b>Other</b>	<b>£ 459</b>
<b>TOTAL</b>	<b><u>£169,649</u></b>

## **BREAKDOWN OF EXPENDITURE**

<b>Utilities</b>	<b>£ 8,133</b>
<b>Wages</b>	<b>£ 34,569</b>
<b>Communications</b>	<b>£ 2,172</b>
<b>Postage, printing, stationery</b>	<b>£ 145</b>
<b>Maintenance and Renewals</b>	<b>£ 16,846</b>
<b>Insurance</b>	<b>£ 950</b>
<b>Supplies</b>	<b>£ 3,974</b>
<b>Fixtures and Fittings</b>	<b>£ 1,368</b>
<b>Stock</b>	<b>£ 2,082</b>
<b>Refuse</b>	<b>£ 2,283</b>
<b>Services</b>	<b>£ 5,201</b>
<b>Project Resources</b>	<b>£ 13,317</b>
<b>TOTAL</b>	<b><u>£ 91,040</u></b>



**SEAHAM YOUTH CENTRE**

England & Wales - Charity number 1163327

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# Accounts

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SEAHAM YOUTH CENTRE  
FINANCIAL STATEMENTS  
FOR THE PERIOD ENDING  
31<sup>ST</sup> DECEMBER 2023

CHARITY NO. 1163327

## OVERVIEW

- 1.1. Seaham Youth Centre is a Charitable Incorporated Organisation (CIO) and is governed through the Charities Act and a constitution document (dated 27th March 2014) with voting members other than its charity trustees.

- 1.2. The charity trustees shall manage the affairs of the CIO and have appointed an administrator to manage the Youth Centre on a day to day basis.
- 1.3. The charity trustees must comply with the requirements of the Charities Act with regard to keeping of accounting records etc.
- 1.4. The aims and objectives of the Youth Centre is to help young people through leisure time activities so as to develop their physical, mental and spiritual capacities that they may grow to full maturity as individuals and members of society that their conditions of life may be improved.
- 1.5. During the year the Youth Centre received income of £62,094 mainly from funding and various room hires. This included income received from outstanding accounts from 2022 of £3,118, and amounts of £750 written off therefore income for 2023 was £58,226

Income was included which was not received in 2013 but where accounts were raised was £1,570

Expenditure for the year was £52,096 with the majority of payments for the running of the Centre such as wages, utilities, and maintenance. There was a surplus for the year 2023 of £6,130

- 1.6. The Fund Balance of £13,146 reconciled to the Bank Statement as at 31<sup>st</sup> December 2023. I understand that no cash was held as at 31<sup>st</sup> December 2023.

- 2.1. I (Gordon Fletcher, C.M.I.I.A.) have reported on the accounts of Seaham Youth Centre for the calendar year ending 31<sup>st</sup> December 2023.
- 2.2. This report is in respect of an examination carried out in accordance with the Charities Act.
- 2.3. The examination includes a review of the accounting records kept by the trustees, including a review of the accounts and making such enquiries as are necessary for the purpose of this report.
- 2.4. Based on my examination, the Centre has managed to retrieve income from outstanding accounts of £3,118 for all accounts raised in 2022. It was agreed to write off £750 from accounts raised in 2020 and 2021 where it was not expected to be able to retrieve these amounts.
- 2.5. An internal audit report has been completed on the 2023 accounts although no matter has come to my attention which the trustees are not aware of, and the accounts presented do accord with the accounting requirements of the Charities act.



Gordon Fletcher (C.M.I.I.A.)

Independent Auditor

Date: 27<sup>th</sup> January 2024

The Trustees (Management Committee) are responsible for maintaining proper accounting records, which disclose with reasonable accuracy the financial position of the Charity. This report has been prepared in accordance with the Statement of Recommended Practice: Accounting and Reporting by Charities (issued March 2005). An internal audit report has been completed for the year 2023 and presented at the AGM dated 29<sup>th</sup> January 2024, where it was approved by the Trustees (Management Committee) at the Management Committee.

Income and expenditure records for Seaham Youth Centre for period ending 31<sup>st</sup> December 2023

Opening Fund Balance as at 1 <sup>st</sup> January 2023	= £ 7,016
Income received during the year 2023	= £ 58,226

Expenditure during the year for 2023	= £ 52,096
Surplus for the year 2023	= £ 6,130
Closing Fund Balance as at 31 <sup>st</sup> December 2023	= £ 13,146

For details of breakdown of income and expenditure, see next pages.

#### Reconciliation to Bank Statement as at 31<sup>st</sup> December 2023

Closing Bank Balance as at 31 <sup>st</sup> December 2023	= £ 11,576
Add closing cash income held	= £ 0
Add accounts raised 2023 but paid in 2024	= £ 1,570
Reconciled Balance to Fund	= £ 13,146

#### Breakdown of income

Sports Hall	= £ 18,331
Training Rooms	= £ 12,476
Hall	= £ 2,261
Rent	= £ 2,372
Café	= £ 60
Membership	= £ 205
Space	= £ 747
Funding/Gants	= £ 20,529

Other = £ 1,245

TOTAL = £ 58,226

#### Breakdown of Expenditure

Utilities	= £ 11,457
Wages	= £ 24,030
Communications	= £ 1,466
Postage, printing, stationery	= £ 1,519
Maintenance and Renewals	= £ 6,316
Insurance	= £ 1,045
Supplies	= £ 1,054
Fixtures and Fittings	= £ 898
Stock	= £ 26
Equipment	= £ 252
Services	= £ 2,601
Miscellaneous	= £ 1,432
TOTAL	= <u>£ 52,096</u>



**SEAHAM YOUTH CENTRE**

England & Wales - Charity number 1163327

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# Accounts

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SEAHAM YOUTH CENTRE

FINANCIAL STATEMENTS  
FOR THE PERIOD ENDING  
31<sup>ST</sup> DECEMBER 2022

CHARITY NO. 1163327

## OVERVIEW

- 1.1. Seaham Youth Centre is a Charitable Incorporated Organisation (CIO) and is governed through the Charities Act and a constitution document (dated 27th March 2014) with voting members other than its charity trustees.

- 1.2. The charity trustees shall manage the affairs of the CIO and have appointed an administrator to manage the Youth Centre on a day to day basis.
- 1.3. The charity trustees must comply with the requirements of the Charities Act with regard to keeping of accounting records etc.
- 1.4. The aims and objectives of the Youth Centre is to help young people through leisure time activities so as to develop their physical, mental and spiritual capacities that they may grow to full maturity as individuals and members of society that their conditions of life may be improved.
- 1.5. During the year the Youth Centre received income of £56,869 mainly from support grants, funding and room hires. This included income received from outstanding accounts from previous years of £10,295, therefore income for 2022 was £49,721 (which include invoices raised in 2022)

During the year the Centre managed to recover £10,295 owing from previous years. This gives total still outstanding of £750. (See audit report)

Expenditure for the year was £76,576 with the majority of payments for the running of the Centre such as wages, utilities, building works and maintenance. There was a deficit for the year 2022 of £26,855.

- 1.6 The Fund Balance of £7,016 reconciled to the Bank Statement as at 31<sup>st</sup> December 2022

- 2.1. I (Gordon Fletcher, C.M.I.I.A.) have reported on the accounts of Seaham Youth Centre for the calendar year ending 31<sup>st</sup> December 2022.
- 2.2. This report is in respect of an examination carried out in accordance with the Charities Act.
- 2.3. The examination includes a review of the accounting records kept by the trustees, including a review of the accounts and making such enquiries as are necessary for the purpose of this report.
- 2.4. Based on my examination, the Centre has managed to retrieve significant income from outstanding accounts. However, during the year a deficit of £26,855 is a large loss to the Centre and an effort must be made to increase income or reduce expenditure in the next year.
- 2.5. An internal audit report has been completed on the 2022 accounts although no matter has come to my attention which the trustees are not aware of, and the accounts presented do accord with the accounting requirements of the Charities act.



Gordon Fletcher (C.M.I.I.A.)

Independent Auditor

Date: 26th July 2023

The Trustees (Management Committee) are responsible for maintaining proper accounting records, which disclose with reasonable accuracy the financial position of the Charity. This report has been prepared in accordance with the Statement of Recommended Practice: Accounting and Reporting by Charities (issued March 2005). An internal audit report has been completed for the year 2022 and discussed with the Treasurer and submitted.

This report has been approved by the Trustees (Management Committee) at the Management Committee meeting on .....

Income and expenditure records for Seaham Youth Centre for period ending 31<sup>st</sup> December 2022

Opening Fund Balance as at 1 <sup>st</sup> January 2022	= £ 33,871
Income received/raised during the year 2022	= £ 49,721
Expenditure during the year for 2022	= £76,576
Deficit for the year 2022	= £ 26,855
Closing Fund Balance as at 31 <sup>st</sup> December 2022	= £ 7,016

For details of breakdown of income and expenditure, see next pages.

#### Reconciliation to Bank Statement as at 31<sup>st</sup> December 2022

Closing Bank Balance as at 31 <sup>st</sup> December 2022	= £ 3,148
Add closing cash income held	= £ 0
Add invoiced income outstanding 2020	= £ 540
Add invoiced income outstanding from 2019	= £ 0
Add invoiced income outstanding for 2021	= £ 210
Add invoices outstanding for 2022 (all paid 2023)	= £ 3,118
Reconciled Balance to Fund	= £ 7,016

#### Breakdown of income

Hall hire/Training	= £ 29,606
Rent	= £ 3,160
Funding/Gants	= £ 11,731
Salary contribution	= £ 3,110

Other	=	£	107
Donations/fundraising	=	£	2,007
TOTAL	=	£	<u>49,721</u>

#### Breakdown of Expenditure

Utilities	=	£	8,065
Wages	=	£	37,350
Training	=	£	12,190
Licences	=	£	164
Communications	=	£	766
Postage, printing, stationery	=	£	935
Maintenance and Renewals	=	£	7,309
Insurance	=	£	1,797
Expenses	=	£	69
Activities	=	£	642
Stock	=	£	3,408
Equipment	=	£	657
Grant repaid	=	£	823
Cleaning	=	£	1,404

Miscellaneous = £ 997

TOTAL = £ 76,576

**SEAHAM YOUTH CENTRE**

England & Wales - Charity number 1163327

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# Accounts

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## Trustees Report 2021

Part time Admin post developed through funding. Done as a job share to support continuity of a definite additional staff member. Necessity developed due to new work developed by Business development Officer.

They were employed to develop daytime hire and maintain nighttime hire.

- Evening hire sustainability
- Weekend hire developed
- Day time hire starting to develop through the following
  - o Support services with debt/employment/well being
  - o Community Training
  - o Groups linked to community interests
  - o Groups & events development from networking with existing services

We have not provided a full report for this account year as a lot of our work was still linked to the pandemic Covid 19 support through the following:

- Foodbank
- Hot meals
- Clothes and show bank
- Activity packs for all ages.
- Telephone befriending service

As restrictions eased, we began reintroducing room hires.

- We used the stability given from our government grants to support groups to return at their pace with amended timetables.
- A small selection of groups folded due to the pressure of Covid-19
- Most existing groups were retained due to Centre flexibility
- By the end of our final quatre we had activities returned through the daytime and evening

SEAHAM YOUTH CENTRE  
FINANCIAL STATEMENTS  
FOR THE PERIOD ENDING  
31<sup>ST</sup> DECEMBER 2021

CHARITY NO. 1163327

## OVERVIEW

1.1. Seaham Youth Centre is a Charitable Incorporated Organisation (CIO) and is governed through the Charities Act and a constitution

document (dated 27th March 2014) with voting members other than its charity trustees.

1.2. The charity trustees shall manage the affairs of the CIO and have appointed a part time administrator to manages the Youth Centre on a day to day basis.

1.3. The charity trustees must comply with the requirements of the Charities Act with regard to keeping of accounting records etc.

1.4. The aims and objectives of the Youth Centre is to help young people through leisure time activities so as to develop their physical, mental and spiritual capacities that they may grow to full maturity as individuals and members of society that their conditions of life may be improved.

1.5. During the year the Youth Centre received income of £63,951 mainly from support grants, funding and room hires. This included income invoiced in 2021 but not received.

During the year the Centre also managed to recover £5,472 owing from previous years (2019 and 2020), which are not included in the 2021 amounts.

Previous years outstanding amounts has now been reduced to £6,491, which are mainly for 2020 and action is being taken.

Expenditure for the year was £74,035 with the majority of payments for the running of the Centre such as wages. utilities, building works and maintenance. There was a deficit for the year 2021 of £10,084

1.6 The Fund Balance of £35,292 reconciled to the Bank Statement and the cash held as at 31<sup>st</sup> December 2021.

## Independent Examiners Report

2.1. I (Gordon Fletcher, C.M.I.I.A.) have reported on the accounts of Seaham Youth Centre for the calendar year ending 31<sup>st</sup> December 2021.

2.2. This report is in respect of an examination carried out in accordance with the Charities Act.

2.3. The examination includes a review of the accounting records kept by the trustees, including a review of the accounts and making such enquiries as are necessary for the purpose of this report.

2.4. Based on my examination, systems and procedures have significantly improved with the appointment of an Administrator, and no recommendations were required in an internal report, apart from follow up action on the outstanding accounts. No other matter has come to my attention which the trustees are not aware of, and the accounts presented do accord with the accounting requirements of the Charities act.



Gordon Fletcher (C.M.I.I.A.)

Independent Auditor

Date: 30<sup>th</sup> October 2022

The Trustees (Management Committee) are responsible for maintaining proper accounting records, which disclose with reasonable accuracy the financial position of the Charity. This report has been prepared in accordance with the Statement of Recommended Practice: Accounting and Reporting by Charities (issued March 2005). An internal audit report has been completed for the year 2021 and discussed with the Centre Manager and submitted.

This report has been approved by the Trustees (Management Committee) at the Management Committee meeting on .....

Income and expenditure records for Seaham Youth Centre for period ending 31<sup>st</sup> December 2021

Opening Fund Balance as at 1 <sup>st</sup> January 2021	= £ 45,376
Income during the year 2021	= £ 63,951
Expenditure during the year 2021	= £ 74,035
Deficit for the year 2021	= £ 10,084
Closing Fund Balance as at 31 <sup>st</sup> December 2021	= £ 35,292

For details of breakdown of income and expenditure, see next pages.

Reconciliation to Bank Statement as at 31<sup>st</sup> December 2021

Closing Bank Balance as at 31 <sup>st</sup> December 2021	= £ 22,855
Less paypal cheque outstanding	= £ -26
Less unidentified amount	= £ - 3
Add closing cash income held	= £ 0
Add invoiced income outstanding 2020	= £ 6,075
Add invoiced income outstanding from 2019	= £ 416
Add invoiced income for 2021 not recived	= £ 5,975
Reconciled Balance to Fund	= £ 35,292

## Breakdown of income

Cricket	=	£ 285
Football	=	£ 1,130
Jazz band	=	£ 500
Sensory place	=	£ 420
Events/Parties	=	£ 120
Home group	=	£ 2,300
Ways to wellbeing	=	£ 480
Support groups	=	£ 1,190
Meetings	=	£ 250
Rent	=	£ 3,040
Refreshments	=	£ 120
Recycling	=	£ 249
Funding	=	£ 7,000
Grants	=	£37,691
JRS Furlough	=	£ 1,748
Refunds	=	£ 1,207
Donations	=	£ 246
Invoices not paid to allocate	=	£ 5,975
<b>TOTAL</b>	=	<b><u>£63,951</u></b>

### Breakdown of Expenditure

Utilities	= £ 12,034
Wages and Training	= £ 35,020
Licences	= £ 516
Communications	= £ 1,351
Postage, printing, stationery	= £ 1,353
Maintenance and Renewals	= £ 6,182
Insurance	= £ 2,196
Expenses	= £ 75
Services	= £ 5,542
Stock	= £ 9,675
Miscellaneous	= £ 91
TOTAL	= <u>£ 74,035</u>

# **AUDIT REPORT**

## **Seaham Youth Centre Centre Accounts**

**CONFIDENTIAL**

## **INTRODUCTION**

1. On completing an Examiners report an audit was carried out on the accounts of the Seaham Youth Centre for 2021. This audit is completed along with a review of the current systems in place so as to rely on the information provided for in the accounts.

## **2. OBJECTIVES OF THE AUDIT**

The objective of my review was to:

- To produce a set of accounts for 2021 to be submitted to the Management committee for approval.
- To examine the systems in place on producing the information for the accounts.

## **3. SCOPE OF THE AUDIT WORK**

The scope of the audit involved examining the accounts and the systems in place to ensure that the information contained in the accounts is correct.

4. This report is intended to present to management the observations and conclusions of the audit. Wherever possible the observations and recommendations have been discussed with the Centre Manager.

## **5. SUMMARY OF AUDIT WORK CARRIED OUT**

- 5.1. During 2019 financial procedures were put in place so as to record all income and expenditure on Day Book spreadsheets, with receipts issued for all income collected.
- 5.2. From February 2020 a Centre Manager was appointed to run the Centre.

## **INCOME**

- 6.1. The Centre uses duplicated receipt books to record all cash income received at the Centre. The Centre Manager also sends out invoices for those not paying cash, when payment is usually made by cheque or bank transfer. All cash income was recorded on the spreadsheet showing the receipt number.  
A record of all invoices not paid for 2020 and 2019 is shown separately, and during 2021, 46% had been paid the majority outstanding is for 2020 and is being chased up with some payments made in 2022.

- 6.2. No Cash Expenditure was taken from cash income.

- 6.3. At the end of the year no cash was held as all had been banked,

## **EXPENDITURE**

- 7.1. The expenditure recorded on the Spreadsheet showed all cash and cheque payments.
- 7.2. During the year the Centre received Funding and Grants because of the Pandemic to support the Centre, and good separate records were kept showing general expenditure and expenditure to support the Funding and Grants claims.

## **BANK RECONCILIATION**

- 8.1. Bank reconciliations are carried out monthly of all income and expenditure and are shown on the. Spreadsheets.

## **CONCLUSIONS**

- 9.1. Better records are being maintained by the Centre Manager with proper audit trails of both income and expenditure, which enabled me to produce a set of accounts for the Charity Commission.

9.2. An attempt has been made of recovering outstanding income for 2019 and 2020 with 46 % of the income collected and this is progressing

**10. RECOMMENDATIONS**

10.1 . There are no recommendations



**Gordon Fletcher**

**Internal Auditor**

**Date: 30<sup>th</sup> October 2022**

**SEAHAM YOUTH CENTRE**

England & Wales - Charity number 1163327

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# Accounts

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## Trustees Report 2020

Business development Officer employed in 6 months prior to Covid-19 lockdown in Nov 2019.

They were employed to develop daytime hire and maintain nighttime hire.

- Evening hire sustained
- Weekend hire developed
- Day time hire starting to develop through the following
  - o Support services with debt/employment/well being
  - o Community Training
  - o Groups linked to community interests
  - o Groups & events development from networking with existing services

We have not provided a full report for this account year as the majority was pandemic Covid 19 support through the following:

- Foodbank
- Hot meals
- Activities for all ages.
- Telephone befriending service

**SEAHAM YOUTH CENTRE**

**FINANCIAL STATEMENTS**

**FOR THE PERIOD ENDING**

**31<sup>ST</sup> DECEMBER 2020**

**CHARITY NO. 1163327**

## **OVERVIEW**

- 1.1. Seaham Youth Centre is a Charitable Incorporated Organisation (CIO) and is governed through the Charities Act and a constitution document (dated 27th March 2014) with voting members other than its charity trustees.
- 1.2. The charity trustees shall manage the affairs of the CIO and have appointed a part time administrator to manages the Youth Centre on a day to day basis.
- 1.3. The charity trustees must comply with the requirements of the Charities Act with regard to keeping of accounting records etc.
- 1.4. The aims and objectives of the Youth Centre is to help young people through leisure time activities so as to develop their physical, mental and spiritual capacities that they may grow to full maturity as individuals and members of society that their conditions of life may be improved.
- 1.5. During the year the Youth Centre received income of £81,552 mainly from support grants, funding and room hires. Expenditure for the year was £53,779 majority of payments are for the running of the Centre such as wages. utilities, building works and maintenance. There was a surplus for the year of £27,773.
- 1.6. The Fund Balance of £45,376 reconciled to the Bank Statement and the cash held as at 31<sup>st</sup> December 2020.

## **Independent Examiners Report**

- 2.1. I (Gordon Fletcher, C.M.I.I.A.) have reported on the accounts of Seaham Youth Centre for the calendar year ending 31<sup>st</sup> December 2020.
- 2.2. This report is in respect of an examination carried out in accordance with the Charities Act.
- 2.3. The examination includes a review of the accounting records kept by the trustees, including a review of the accounts and making such enquiries as are necessary for the purpose of this report.
- 2.4. Based on my examination, systems and procedures have significantly improved with the appointment of an Administrator, however minor amendments are necessary to provide full assurance to the systems in place and recommendations are shown in an internal report. No other matter has come to my attention which the trustees are not aware of, and the accounts presented do accord with the accounting requirements of the Charities act.



Gordon Fletcher (C.M.I.I.A.)

Independent Auditor

Date: 13<sup>th</sup> December 2021

The Trustees (Management Committee) are responsible for maintaining proper accounting records, which disclose with reasonable accuracy the financial position of the Charity. This report has been prepared in accordance with the Statement of Recommended Practice: Accounting and Reporting by Charities (issued March 2005). An internal audit report has been completed for the year 2020 and discussed with the Centre Manager and submitted.

This report has been approved by the Trustees (Management Committee) at the Management Committee meeting on .....

**Income and expenditure records for Seaham Youth Centre for period ending 31<sup>st</sup> December 2020**

<b>Opening Fund Balance as at 1<sup>st</sup> January 2020</b>	<b>= £ 17,603</b>
<b>Income during the year 2020</b>	<b>= £ 81,552</b>
<b>Expenditure during the year 2020</b>	<b>= £ 53,779</b>
<b>Surplus for the year 2020</b>	<b>= £ 27,773</b>
<b>Closing Fund Balance as at 31<sup>st</sup> December 2020</b>	<b>= £45,376</b>

**For details of breakdown of income and expenditure, see next pages.**

**Reconciliation to Bank Statement as at 31<sup>st</sup> December 2020**

<b>Closing Bank Balance as at 31<sup>st</sup> December 2020</b>	<b>= £ 32,783</b>
<b>Closing vending machine cash - not confirmed</b>	<b>= £ 0</b>
<b>Add closing cash income held - not confirmed</b>	<b>= £ 630</b>
<b>Add invoiced income outstanding 2020</b>	<b>= £ 8,468</b>
<b>Add invoiced income outstanding from 2019</b>	<b>= £ 3,495</b>
<b>Reconciled Balance to Fund</b>	<b>= £ 45,376</b>

## Breakdown of income

<b>Sports Hall</b>	=	<b>£ 7,845</b>
<b>Training Room</b>	=	<b>£ 4,383</b>
<b>Inner Hall</b>	=	<b>£ 510</b>
<b>IYFTS room</b>	=	<b>£ 3,547</b>
<b>Kitchen</b>	=	<b>£ 256</b>
<b>Membership</b>	=	<b>£ 25</b>
<b>Believe Funding</b>	=	<b>£ 1,500</b>
<b>Seaham Town Council funding</b>	=	<b>£ 3,000</b>
<b>DCC covid support</b>	=	<b>£ 29,835</b>
<b>DCC Funding</b>	=	<b>£ 16,473</b>
<b>National Lottery grant</b>	=	<b>£ 10,000</b>
<b>Grant from Government</b>	=	<b>£ 3,944</b>
<b>Donations</b>	=	<b>£ 50</b>
<b>Other</b>	=	<b>£ 184</b>
<b>TOTAL</b>	=	<b><u>£ 81,552</u></b>

### **Breakdown of Expenditure**

<b>Utilities</b>	<b>= £ 8,982</b>
<b>Wages and Training</b>	<b>= £ 23,975</b>
<b>Fixtures and fittings</b>	<b>= £ 0</b>
<b>Communications</b>	<b>= £ 1,770</b>
<b>Postage, printing, stationery</b>	<b>= £ 842</b>
<b>Maintenance and Renewals</b>	<b>= £ 636</b>
<b>Insurance, rent, rates</b>	<b>= £ 1,597</b>
<b>Expenses</b>	<b>= £ 0</b>
<b>Services</b>	<b>= £ 2,252</b>
<b>Stock</b>	<b>= £13,725</b>
<b>Miscellaneous</b>	<b>= £ 0</b>
<b>TOTAL</b>	<b>= <u>£ 53,779</u></b>

# **AUDIT REPORT**

## **Seaham Youth Centre Centre Accounts**

**CONFIDENTIAL**

## **INTRODUCTION**

1. On completing an Examiners report an audit was carried out on the accounts of the Seaham Youth Centre for 2020. This audit is completed along with a review of the current systems in place so as to rely on the information provided for in the accounts.

## **2. OBJECTIVES OF THE AUDIT**

The objective of my review was to:

- To produce a set of accounts for 2020 to be submitted to the Management committee for approval.
- To examine the systems in place on producing the information for the accounts.
- To examine a discrepancy in the banking of monies.

## **3. SCOPE OF THE AUDIT WORK**

The scope of the audit involved examining the accounts and the systems in place to ensure that the information contained in the accounts is correct.

4. This report is intended to present to management the observations and conclusions of the audit. Wherever possible the observations and recommendations have been discussed with members of staff and their views taken into account.

## **5. SUMMARY OF AUDIT WORK CARRIED OUT**

- 5.1. During the previous year financial procedures were put in place so as to record all income and expenditure on Day Book spreadsheets, with receipts issued for all income collected.
- 5.2. During the previous year (2019) adjustments were shown in the accounts these have now been included in 2020 accounts.
- 5.3. From February 2020 a Business Development Officer (Centre Administrator) was appointed to run the Centre, with administration assistants.

## **INCOME**

- 6.1. The Centre uses duplicated receipt books to record all cash income received at the Centre. The Centre Administrator also sends out invoices for those not paying cash, when payment is usually made by cheque or bank transfer. All cash income was recorded on the spreadsheet showing the receipt number, however the invoices were only recorded if they had been paid i.e from the bank statements. However, a record of all invoices not paid for 2020 (Total £8,478) and 2019 (£3,495) was shown separately. The Business Development Officer has attempted to chase these up with some payments made in 2021.
- 6.2. No Cash Expenditure was taken from cash income.
- 6.3. At the end of the year a cash balance of £630 was held,

## **EXPENDITURE**

- 7.1. The expenditure recorded on the Spreadsheet showed all cash and cheque payments and all were recorded from the bank statements.
- 7.2. During the year the Centre received Funding and Grants because of the Pandemic to support the Centre, and good separate records were kept showing general expenditure and expenditure to support the Funding and Grants claims.

## **BANK RECONCILIATION**

- 8.1. As reported last year there is no evidence that proper bank reconciliations have been carried out during the year, where the income and expenditure records are reconciled to the bank statements.

## **CONCLUSIONS**

- 9.1. Cash income was properly recorded onto the spreadsheet when received although invoiced income and the expenditure were recorded on the spreadsheets from the bank statement and therefore proper records are not being kept which does not allow for proper bank reconciliations to be kept.
- 9.2. There are many outstanding invoices that have not been paid (£11,973) and therefore income not received to the Centre

## **10. RECOMMENDATIONS**

- 10.1 . Priority given to chasing up all outstanding debts.
- 10.2. All invoices raised should be recorded on the income spreadsheet in numerical order and this updated to show the status of any payment. This will enable proper bank reconciliations to be carried out
- 10.3. Monitoring by the Trustees every month (or when bank statements are received) that bank reconciliations are carried out.
- 10.4 The Centre should ensure that it receives funding for wages or it may have no running cost left.



**Gordon Fletcher**

**Internal Auditor**

**Date: 13<sup>th</sup> December 2021**