

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
31ST 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 31st 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 31st 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: 30th 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 31st December 2021

Opening Fund Balance as at 1 st 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 st December 2021	= £ 35,292

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

Reconciliation to Bank Statement as at 31st December 2021

Closing Bank Balance as at 31 st 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
TOTAL	=	<u>£63,951</u>

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

A handwritten signature in black ink, appearing to read 'G. Fletcher', written in a cursive style.

Gordon Fletcher

Internal Auditor

Date: 30th October 2022