BERWICK YOUTH PROJECT

England & Wales · Charity number 1166598

Details

Other names	BYP
Status	Registered
Legal form	CIO
Registered	2016-04-19
Register	View on the Charity Commission register

Contact

Address	Berwick Youth Project 9-12 Golden Square Berwick-Upon-Tweed TD15 1BG
Phone	01289333100
Email	info@berwickyouthproject.com
Website	www.berwickyouthproject.com

Activities

Objects: 1.THE ADVANCEMENT OF EDUCATION FOR THE PUBLIC BENEFIT IN PARTICULAR THOSE YOUNG PERSONS BETWEEN THE AGES OF 13 TO 25 YEARS, BY PROVIDING ADVICE AND GUIDANCE UPON QUESTIONS OF HOUSING, SOCIAL WELFARE BENEFITS, HOMELESSNESS, UNEMPLOYMENT AND OTHER RELATED TOPICS. 2.THE PROTECTION AND PRESERVATION OF THE GOOD HEALTH OF YOUNG PERSONS WHO ARE OR HAVE BEEN THE VICTIMS OF SEXUAL OR DRUG ABUSES BY THE PROVISION OF ADVICE AND A COUNSELLING AND SUPPORT SERVICE.3. THE PROVISION OF SHORT TERM ACCOMMODATION AND SUPPORT FOR YOUNG PEOPLE AGED 16-25 IN HOUSING NEED4 THE PROVISION OF SOCIAL EDUCATIONAL AND CULTURAL OPPORTUNITIES FOR YOUNG PEOPLE WHICH MAY INCLUDE OVERSEAS OPPORTUNITIES

Activities: Berwick Youth Project is a comprehensive and diverse support service for young people living in Berwick upon Tweed and the surrounding area. Operating from purpose built premises in the town centre, it provides Information and Support, the Beehive Youth Club, outdoor and holiday activities and Supported Accommodation.

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Classification

- **How:** Provides Buildings/facilities/open Space, Provides Services, Provides Advocacy/advice/information
- **What:** Education/training, The Advancement Of Health Or Saving Of Lives, Accommodation/housing
- **Who:** Children/young People

Geography

- Northumberland

Finances

Period end	Income	Expenditure	Assets	Employees
2025-03-31	£459,001	£282,886	-	-
2024-03-31	£191,676	£296,039	-	-
2023-03-31	£282,304	£305,504	-	-
2022-03-31	£426,902	£321,464	-	-
2021-03-31	£283,226	£286,587	-	-

Trustees

Name	Role	Appointed
Simon Landels	Chair	2019-02-27
Adrian Albert Baker		2019-11-13
Anne Williams		2021-10-18
Duncan Budge		2021-10-18
GEORGE SCOTT		2017-04-01
JOHN KEITH SMITH		2017-04-01
KAREN LOUISE STRACHAN		2017-04-01
SCOTT WEIGHTMAN		2015-10-12
STEVE CLOUGH		2017-04-01

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BERWICK YOUTH PROJECT

England & Wales - Charity number 1166598

Accounts

Charity registration number 1166598 (England and Wales)

BERWICK YOUTH PROJECT

ANNUAL REPORT AND UNAUDITED FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 MARCH 2025

BERWICK YOUTH PROJECT

LEGAL AND ADMINISTRATIVE INFORMATION

Executive Committee	Mr S. Weightman MBE	
	Mr G. Scott	
	Mr S. Clough (Treasurer)	
	Mrs K. Strachan	
	Mr K. Smith	
	Mr S. Landels (Chair)	
	Mr A. Baker (Secretary)	
	Sgt D. Budge	
	Mrs A. Williams	
	Cllr M. Greener	(Appointed 2 June 2025)
	Cllr P. Rowe	(Appointed 2 June 2025)
Charity number	1166598	
Principal address	10 Golden Square Berwick-upon-Tweed TD15 1BG	
Independent examiner	Colin Frame CA 17 Walkergate Berwick-upon-Tweed Northumberland TD15 1DJ	
Bankers	Bank of Scotland 61 Hide Hill (Berwick Branch) Berwick upon Tweed Northumberland TD15 1EN	
Solicitors	T.C. Smith 9 Church Street Berwick upon Tweed Northumberland TD15 1EF	
Investment advisors	Brewin Dolphin Apollo House Eboracum Way York Y031 7RE	

BERWICK YOUTH PROJECT

CONTENTS

	Page
Trustees' report	1 - 6
Independent examiner's report	7
Statement of financial activities	8 - 9
Balance sheet	10
Notes to the financial statements	11 - 25

BERWICK YOUTH PROJECT

TRUSTEES' REPORT

FOR THE YEAR ENDED 31 MARCH 2025

The Executive Committee present their report and financial statements for the year ended 31 March 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 Project's governing document, the Charities Act 2011, FRS 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland" 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)".

Objectives and Activities

Berwick Youth Project (the Project's) objects for which it was set up are:

- The advancement of education for the public benefit in particular those young persons between the ages of 13 to 25 years, by providing advice and guidance upon questions of housing, social welfare benefits, homelessness, unemployment and other related topics;
- The protection and preservation of the good health of young persons who are or have been the victims of sexual or drug abuses by the provision of advice and a counselling and support service;
- The provision of short term accommodation and support for young people aged 16 to 25 in housing need; and
- The provision of social education and cultural opportunities for young people which may include overseas opportunities.

The Vision Statement

The fundamental purpose of the Project is to assist those young people who are struggling in life to achieve their full potential. The Project offers this assistance in several ways:

- We provide an Information and Support Project from our premises in Berwick town centre. It is open for 37 hours each week, and staffed by experienced workers including trained volunteers. We offer access to information on many topics pertinent to young people's lives, such as housing, drugs and alcohol, sexual relationships, employment and training. Practical help is also on offer to complete forms, make telephone contacts and so on. The Project has an appropriately qualified Counsellor to help support young people with therapeutic interventions. In addition, we can provide essential skills training to improve literacy and numeracy. Through our relationships with other partners, we can offer access to funding sources and opportunities for challenging experiences at home and abroad.
- The Beehive Young People's Café is open on two evenings and one day each week, providing a safe environment for young people to meet in a popular location. This venue offers a base for our Youth Work team, and enables many young people to access the range of opportunities on offer. These include holiday programmes, trips and outdoor activities.
- Our Supported Accommodation project provides young people with the opportunity to live independently for the first time. Our first floor housing in Golden Square is well maintained and furnished, and we offer housing and support to 16 to 25 year olds who are in housing need, often because of family breakdown or where they experience particular geographical disadvantage. Our current capacity is six young residents, with daytime on-site support and 24/7 emergency support available.
- We provide support to students with additional learning needs through a partnership with Berwick Academy. With funding support from the Academy, we can provide an alternative curriculum designed to prepare young people with the practical, emotional and vocational skills that a mainstream programme would struggle to deliver.

The Trustees (Executive Committee) have paid due regard to guidance issued by the Charity Commission in deciding what activities the Project should undertake.

Achievements and Performance

The Project continues to provide a skilled, accessible and effective helping service for young people in North Northumberland. Issues that we had started to see pre-COVID have in our opinion been exacerbated by the pandemic, and we're seeing increasing numbers of young people struggling to deal with the challenges presented by everyday life and a lack of emotional resilience leading to problems at home, school and work.

During the last 12 months, 205 (2024: 201) young people accessed our Information, Advice and Support Service, with 74 (2024: 62) receiving intensive support (that is, a longer period of engagement addressing significant and potentially harmful feelings, attitudes and situations) over a total of 745 (2024: 695) sessions. An average of 11 (2024: 12) sessions per service user is, we feel, an indicator of the investment we make in those young people who have most to gain from our provision, and we don't place an arbitrary limit on their needs.

An additional 75 (2024: 55) individual's accessed group provision, either for specific one-off events or more regular provision such as the Community Crew - a youth group targeted at young people on the margins of their peer group.

During this period, we have directly accommodated 7 (2024: 4) young people for a total of 156 (2024: 95) weeks which is an increase on last year.

Occupancy rates have steadily improved post-COVID and we've celebrated three young people successfully moving on to new tenancies.

Estrangement from families continues to be the main reason young people apply for supported accommodation, the majority of residents this year have been due to relationship breakdowns with parents. Only one of our residents had prior experience of living on their own and generally without very little outside support. Much of our support is based around gaining practical experience of managing a tenancy, budgeting money to meet household costs, claiming appropriate benefits, practical registrations at GP and dentist, registering on choice based letting sites and ensuring they have CV and ID in readiness for work. This is in addition to pre tenancy training accredited by AQA.

The introduction of Ofsted registration and its potential impact on our service continues to rumble along. Registration appears to lack consideration of smaller providers with no reduction / sliding scales being apparent in their substantial fee rates. Ofsted registration is a mandatory requirement to be accepted as an approved local authority provider for 16- and 17-year olds.

We'd really like to acknowledge and thank those funders who continued to support us, particularly the National Lottery Community Fund, BBC Children in Need, the Ballinger Trust, the FB and PFB Lough Fund, the Wellesley Trust and several smaller donations administered by the Community Foundation, including the Northern Angel Fund.

Financial Review
The Unrestricted General Fund recorded a surplus of £198,480 at 31 March 2025 (2024: £80,503 deficit).

The Project has again been successful in maintaining and developing existing activities. The total resources expended during the year totalled £282,886 (2024: £296,039).

The balance of free funds at 31 March 2025 was £320,818 (2024: £122,338). The Unrestricted Designated Fund balance represents the value of the Project's Land and Buildings, together with specific projects the Executive Committee have agreed to support and explore over the coming period, totalling £803,935 (2024: £822,643). The Restricted Fund totalled £38,984 (2024: £43,016) and consists of donations and grants received for specific purposes and related expenditure.

During the year, the Project agreed to act as an agent and to distribute grants on behalf of the National Lottery Community Fund funded Northumberland Youth Work Network, totalling £344,097 (see Note 26).

Reserves Policy
The Executive Committee have reviewed the Project's reserves. This review considered the nature of the income and expenditure streams, the need to match variable income with fixed commitments and the nature of the reserves.

The Executive Committee considers that the reserves held, together with funding arrangements will allow the Project to fully meet its objects in the short to medium term.

Investment Policy
Investments are professionally managed by Brewin Dolphin, who provide advice to and act on the instructions of the Project's Executive Committee.

Investment objectives as prescribed to Brewin Dolphin are to achieve an income return with cautious risk. With this in mind, Brewin Dolphin have categorised the Youth Project as wishing to retain a degree of safety in their investment strategy but are also looking for a higher rate of investment return than that associated with being 'income dependent'. In doing so, they accept that the value of their investments and the income from them, are not guaranteed and will rise and fall to a greater extent than with an 'income dependent' portfolio. As much as half of the return is expected to be delivered from fixed interest investments, the yields from which are more predictable than capital appreciation from equity markets.

The investment portfolio is therefore comprised of a large proportion of British Government securities (Gilts) or bonds issued by other secure supranational organisations such as the European Investment Bank, as well as other income producing investments, such as corporate bonds and preference shares. These investments could form approximately one third to a half of the portfolio. The remaining exposure is expected to be achieved via diversified investments such as funds, index trackers and other Collective Investment Schemes. The portfolio may incorporate an allocation to direct shares of larger companies which Brewin Dolphin believe have sustainable dividend yields.

Risk Management
The Executive Committee have conducted a review of the major risks to which the Project is exposed and recognise the importance of, and their responsibility for, risk management. They are accordingly developing a system for regular review to mitigate the risks identified.

Public Benefit
In considering the operation, achievements and performance and finances of the Project, the Executive Committee are satisfied that public benefit has been provided in accordance with the Charities Act 2011 and guidance issued by the Charity Commission.

Future Plans
Having come to the conclusion that our proposed development of the former Community Centre in Palace Street East was unviable, the building was put on the market and sold in August 2024. The Project is keeping an open mind as to future growth of Supported Accommodation, with recent changes to provisions for 16- and 17-year olds and Ofsted registration having as yet an unknown impact.

The Project is still working on a lease agreement on a woodland area close to Scremerston, with a view to creating a mountain bike track for local young people to use safely. These discussions commenced in 2021, but were derailed by Storm Arwen, which decimated the woodland and necessitated an extensive operation to make the area safe. Berwick Town Council may prove to be a willing partner in making this initiative come to fruition.

Currently our property at Golden Square is in very good working order, benefitting from significant decoration and maintenance projects, most recently to the Beehive young people's space. Open access youth work is an area we wish to develop more of, utilising our excellent premises and equipment. However, in the absence of sustainable funding, it's likely we'll need to wait until there has been a political shift and greater resources offered by statutory bodies.

We have been a leading partner in the development of the Northumberland Youth Work Network, which has grown rapidly into a County wide representative body with 15 organisations in membership.

Structure, Governance and Management
The Project is administered and managed in accordance with its Constitution adopted on 19 April 2016 and is registered as a Charitable Incorporated Organisation with the Charity Commission (Charity Number: 1166598).

Trustees
The Executive Committee who served during the year were:

Mr S. Weightman MBE	
Mr G. Scott	
Mr S. Clough (Treasurer)	
Mrs K. Strachan	
Mr K. Smith	
Canon C. Smith	(Deceased 11 January 2025)
Mr S. Landels (Chair)	
Mr A. Baker (Secretary)	
Sgt D. Budge	
Mr S. Gibson	(Resigned 7 April 2025)
Mrs A. Williams	
Cllr G. Brown	(Resigned 1 May 2025)
Cllr M. Greener	(Appointed 2 June 2025)
Cllr P. Rowe	(Appointed 2 June 2025)

Management of the Project
The Project is managed by the members of the Executive Committee. The members of the Executive Committee, representing interested bodies, are elected annually and fall within the definition of Trustees under the Charities Act. The Executive Committee who served during the year are listed above and under the Project's Legal and Administrative Information. The Project Manager (John Bell), a non-voting committee member, is responsible for the day to day management of the Project, in his 31st year and is accountable to the Executive Committee. The Project Manager is responsible for all employees and volunteers.

The Executive Committee of the Project meet on a quarterly basis, and the Project Manager provides activity and financial reports to these meetings. The Executive Committee include independent members of the community and interested bodies. Executive Committee members are required to declare their eligibility to fulfil the legal responsibilities of the role, and induction training and appropriate documentation is offered to new members.

Currently two Team Leaders manage different elements of the Project's activities, being; Information and Support (Debra Jerdan) and Supported Housing (Jackie Watson), both of whom have over 20 years of service. Cordelia Scott left the Project in January 2025 to pursue a new career in Newcastle and we wish her every success in her new post. During her time with us she gained her Degree in Psychology and a host of different experiences, and we can reflect positively on our role in supporting the development of an excellent member of staff, who will be a huge asset to the young people of Tyneside. In July 2025 we appointed Meaghan Watson to the new position of Apprentice Youth Support Worker, an initiative that will see her studying for a Degree in Community and Youth Work at Sunderland University alongside her work at the Project.

Employees and Volunteers
We would like to extend our sincere thanks to all that have supported the Project, but in particular the many organisations who have generously donated to our work, to our staff and volunteers for their skill and dedication, to Northumberland County Council for their administration of our payroll, to Greaves West and Ayre for their accounting support and advice, to our Executive Committee for representing the Project in the wider community and to all the local retailers for the supply of goods at discounted prices from time to time.

Statement of Trustees' Responsibilities
The Executive Committee are responsible for preparing the Trustees' Report and the financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

The law applicable to charities in England and Wales requires the Executive Committee to prepare financial statements for each financial year which give a true and fair view of the state of affairs of the Project and of the incoming resources and application of resources of the Project for that year.

In preparing these financial statements, the Executive Committee are required to:

- select suitable accounting policies and then apply them consistently;

- observe the methods and principles in the Charities SORP;

- make judgements and estimates that are reasonable and prudent;

- state whether applicable accounting standards have been followed, subject to any material departures disclosed and explained in the financial statements; and

- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charity will continue in operation.

The Executive Committee are responsible for keeping sufficient accounting records that disclose with reasonable accuracy at any time the financial position of the Project and enable them to ensure that the financial statements comply with the Charities Act 2011, the Charity (Accounts and Reports) Regulations 2008 and the provisions of the trust deed. They are also responsible for safeguarding the assets of the Project and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

The trustees' report was approved by the Board of Executive Committee.

.....

Mr S. Clough (Treasurer)
Trustee
Dated: 13.10.25

.....

Mr S. Landels (Chair)
Trustee
Dated: 13.10.25

BERWICK YOUTH PROJECT

INDEPENDENT EXAMINER'S REPORT

TO THE EXECUTIVE COMMITTEE OF BERWICK YOUTH PROJECT

I report to the Executive Committee on my examination of the financial statements of Berwick Youth Project (the Project) for the year ended 31 March 2025.

Responsibilities and basis of report
As the Executive Committee of the Project you are responsible for the preparation of the financial statements in accordance with the requirements of the Charities Act 2011.

I report in respect of my examination of the Project'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
Since the Project's gross income exceeded £250,000 your examiner must be a member of a body listed in section 145 of the 2011 Act. I confirm that I am qualified to undertake the examination because I am a member of the Institute of Chartered Accountants of Scotland, which is one of the listed bodies.

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 Project as required by section 130 of the Charities Act 2011.
2 the financial statements do not accord with those records; or
3 the financial statements do not comply with the applicable requirements concerning the form and content of accounts set out in the Charities (Accounts and Reports) Regulations 2008 other than any requirement that the accounts give a true and fair view which is not a matter considered as part of an independent examination.

I have no concerns and have come across no other matters in connection with the examination to which attention should be drawn in this report in order to enable a proper understanding of the accounts to be reached.

Colin Frame.

Colin Frame CA
17 Walkergate
Berwick-upon-Tweed
Northumberland
TD15 1DJ
Date: 14 October 2025

BERWICK YOUTH PROJECT

STATEMENT OF FINANCIAL ACTIVITIES INCLUDING INCOME AND EXPENDITURE ACCOUNT

FOR THE YEAR ENDED 31 MARCH 2025

Current financial year

	Notes	Unrestricted funds general 2025 £	Unrestricted funds designated 2025 £	Restricted funds 2025 £	Total 2025 £	Total 2024 £
Income and endowments from:						
Grants and donations	3	27,358	-	150,713	178,071	147,296
Charitable activities	4	67,979	-	-	67,979	36,713
Investments	5	9,601	-	-	9,601	7,667
Other income	6	203,350	-	-	203,350	-
Total income		308,288	-	150,713	459,001	191,676
Expenditure on:						
Raising funds	7	2,083	-	-	2,083	2,084
Charitable activities	8	107,350	18,708	154,745	280,803	293,955
Total resources expended		109,433	18,708	154,745	282,886	296,039
Net gains/(losses) on investments	13	(375)	-	-	(375)	(3,802)
Net movement in funds		198,480	(18,708)	(4,032)	175,740	(108,165)
Fund balances at 1 April 2024		122,338	822,643	43,016	987,997	1,096,162
Fund balances at 31 March 2025		320,818	803,935	38,984	1,163,737	987,997

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

All income and expenditure derives from continuing activities.

BERWICK YOUTH PROJECT

STATEMENT OF FINANCIAL ACTIVITIES (CONTINUED) INCLUDING INCOME AND EXPENDITURE ACCOUNT

FOR THE YEAR ENDED 31 MARCH 2025

Prior financial year

	Notes	Unrestricted funds general 2024 £	Unrestricted funds designated 2024 £	Restricted funds 2024 £	Total 2024 £
Income and endowments from:					
Grants and donations	3	51,196	-	96,100	147,296
Charitable activities	4	36,713	-	-	36,713
Investments	5	7,667	-	-	7,667
Total income		95,576	-	96,100	191,676
Expenditure on:					
Raising funds	7	2,084	-	-	2,084
Charitable activities	8	170,193	18,708	105,054	293,955
Total resources expended		172,277	18,708	105,054	296,039
Net gains/(losses) on investments	13	(3,802)	-	-	(3,802)
Net movement in funds		(80,503)	(18,708)	(8,954)	(108,165)
Fund balances at 1 April 2023		202,841	841,351	51,970	1,096,162
Fund balances at 31 March 2024		122,338	822,643	43,016	987,997

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

All income and expenditure derives from continuing activities.

BERWICK YOUTH PROJECT

BALANCE SHEET

AS AT 31 MARCH 2025

	Notes	2025 £	2025 £	2024 £	2024 £
Fixed assets					
Tangible assets	**14**		646,765		669,966
Investments	**15**		215,424		216,341
			862,189		886,307
Current assets					
Stocks	**16**	-		100	
Debtors	**17**	17,355		16,542	
Cash at bank and in hand		349,531		91,006	
		366,886		107,648	
Creditors: amounts falling due within one year	**18**	(65,338)		(5,958)	
Net current assets			301,548		101,690
Total assets less current liabilities			1,163,737		987,997
The funds of the Project					
Restricted income funds	**20**		38,984		43,016
Unrestricted funds - general			320,818		122,338
Unrestricted funds - designated	**21**		803,935		822,643
			1,163,737		987,997

The financial statements were approved by the Executive Committee on ..... 13 October 2025 .

.....
Mr S. Clough (Treasurer)
Trustee

.....
Mr S. Landels (Chair)
Trustee

1 Accounting policies

Charity information

Berwick Youth Project (the Project) is a Charitable Incorporated Organisation, registered in England with the Charity Commission, number 1166598.

1.1 Accounting convention

The financial statements have been prepared in accordance with the Project's governing document, the Charities Act 2011, FRS 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland" 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)". The Project is a Public Benefit Entity as defined by FRS 102.

The Project has taken advantage of the provisions in the SORP for charities not to prepare a statement of cash flows.

The financial statements are prepared in sterling, which is the functional currency of the Project. 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 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 accounts, the Executive Committee have a reasonable expectation that the Project has adequate resources to continue in operational existence for the foreseeable future. Thus the Executive Committee continue to adopt the going concern basis of accounting in preparing the accounts.

1.3 Charitable funds

Unrestricted funds are available for use at the discretion of the Executive Committee in furtherance of their charitable objectives unless the funds have been designated for other purposes.

Designated funds are unrestricted funds that have been set aside by the Executive Committee for particular purposes.

Restricted funds are funds which are to be used in accordance with specific restrictions imposed by donors or which have been raised by the Project for particular purposes. The cost of raising and administering such funds are charged against the specific fund. The restricted income received during the year has been spent on projects in accordance with the restrictions imposed.

1.4 Incoming resources

Income is recognised when the Project 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 Project has been notified of the donation, unless performance conditions require deferral of the amount.

Legacies are recognised on receipt or otherwise if the Project has been notified of an impending distribution, the amount is known, and receipt is expected.

Intangible donations are included at the value of the services provided.

1 Accounting policies **(Continued)**

1.5 Resources expended

All expenditure is accounted for on an accruals basis. Resources expended are allocated to the particular activity where the cost can be directly related to that activity. However, the cost of overall direction and administration on each activity, comprising the salary and overhead costs of the central function, is apportioned on the following basis, based on the amount of staff time attributable to each activity.

	Direct Charitable Expenditure	Management and Administration	Costs of Generating Funds
Project Manager's Salary	70%	20%	10%
General Purpose Property Costs	50%	50%	-
Accommodation Project Property Costs	50%	50%	-
Postage, Stationery, Advertising & Telephone	70%	20%	10%
Administration Costs	75%	25%	-

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:

Land and buildings	None and straight line over 35 years
Property improvements	20% straight line
Equipment and computer equipment	25% straight line and 33.33% straight line
Fixtures and fittings	15% reducing balance
Motor vehicles	25% 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 net income/(expenditure) for the year.

Fixed assets are capitalised, at cost where the purchase price exceeds £500.

Any donated assets are capitalised at their estimated value at the time of receipt of the gift.

1.7 Fixed asset investments

Fixed asset investments are initially measured at transaction price excluding transaction costs, and are subsequently measured at fair value at each reporting date. Changes in fair value are recognised in net income/(expenditure) for the year. Transaction costs are expensed as incurred.

1.8 Impairment of fixed assets

At each reporting end date, the Project 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 Accounting policies **(Continued)**

1.9 Stocks

Stocks are stated at the lower of cost and estimated selling price less costs to complete and sell. Cost comprises direct materials and, where applicable, direct labour costs and those overheads that have been incurred in bringing the stocks to their present location and condition. Items held for distribution at no or nominal consideration are measured at the lower of replacement cost and cost.

Net realisable value is the estimated selling price less all estimated costs of completion and costs to be incurred in marketing, selling and distribution.

1.10 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.

1.11 Financial instruments

The Project has elected to apply the provisions of Section 11 'Basic Financial Instruments' and Section 12 'Other Financial Instruments Issues' of FRS 102 to all of its financial instruments.

Financial instruments are recognised in the Project's balance sheet when the Project becomes party to the contractual provisions of the instrument.

Financial assets and liabilities are offset, with the net amounts presented in the financial statements, when there is a legally enforceable right to set off the recognised amounts and there is an intention to settle on a net basis or to realise the asset and settle the liability simultaneously.

Basic financial assets

Basic financial assets, which include debtors and cash and bank balances, are initially measured at transaction price including transaction costs and are subsequently carried at amortised cost using the effective interest method unless the arrangement constitutes a financing transaction, where the transaction is measured at the present value of the future receipts discounted at a market rate of interest. Financial assets classified as receivable within one year are not amortised.

Basic financial liabilities

Basic financial liabilities, including creditors and bank loans are initially recognised at transaction price unless the arrangement constitutes a financing transaction, where the debt instrument is measured at the present value of the future payments discounted at a market rate of interest. Financial liabilities classified as payable within one year are not amortised.

Debt instruments are subsequently carried at amortised cost, using the effective interest rate method.

Trade creditors are obligations to pay for goods or services that have been acquired in the ordinary course of operations from suppliers. Amounts payable are classified as current liabilities if payment is due within one year or less. If not, they are presented as non-current liabilities. Trade creditors are recognised initially at transaction price and subsequently measured at amortised cost using the effective interest method.

Derecognition of financial liabilities

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

1 Accounting policies **(Continued)**

1.12 Employee benefits

The cost of any unused holiday entitlement is recognised in the period in which the employee's services are received.

Termination benefits are recognised immediately as an expense when the Project is demonstrably committed to terminate the employment of an employee or to provide termination benefits.

1.13 Leases

Rentals payable under operating leases, including any lease incentives received, are charged as an expense on a straight line basis over the term of the relevant lease.

1.14 Grants

All grants are used for charitable expenditure and capital items and are recognised in full in the year in which they are receivable, or when the conditions for receipt have been met.

1.15 Income from investments

Investment income comprises dividends receivable during the year on listed investments held in the Unrestricted General Funds and interest receivable.

2 Critical accounting estimates and judgements

In the application of the Project's accounting policies, the Executive Committee 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.

3 Grants and donations

	Unrestricted funds	Restricted funds	Total 2025	Total 2024
	£	£	£	£
Donations and grants	24,358	150,713	175,071	147,296
Legacies receivable	3,000	-	3,000	-
	27,358	150,713	178,071	147,296

Unrestricted donations and grants includes an intangible donation of £1,000 (2024: £1,000) in the form of payroll services given by Northumberland County Council and recorded as Professional fees.

4 Charitable activities

	2025 £	2024 £
Charitable rental income: Rent and housing benefits	67,979	36,713

5 Investments

	2025 £	2024 £
Income from listed investments	8,328	7,505
Interest receivable	1,273	162
	9,601	7,667

6 Other income

	2025 £	2024 £
Net gain on disposal of tangible fixed assets	203,350	-

7 Raising funds

	2025 £	2024 £
Investment management costs	2,083	2,084
	2,083	2,084

8 Charitable activities

	Direct charitable expenditure	Governance costs	Costs of generating funds	Total 2025	Total 2024
	£	£	£	£	£
Staff costs	124,344	10,269	5,134	139,747	151,888
Depreciation and impairment	32,869	-	-	32,869	20,350
Postage, stationery, telephone and advertising	6,043	1,726	863	8,632	6,868
Sundry expenses	127	42	-	169	159
Property costs	24,315	24,315	-	48,630	61,176
Activities and events	13,675	-	-	13,675	20,455
Motor expenses	9,863	-	-	9,863	8,962
Volunteer expenses	370	-	-	370	344
Training and travel expenses	3,781	-	-	3,781	6,374
Furnishings, linen and kitchenware	2,032	-	-	2,032	-
Professional fees	-	10,799	-	10,799	10,820
Accountancy fee	-	4,090	-	4,090	4,044
Publications and subscriptions	2,802	-	-	2,802	1,865
Community Centre expenses	3,344	-	-	3,344	650
	223,565	51,241	5,997	280,803	293,955
Analysis by fund					
Unrestricted funds - general	68,104	39,246	-	107,350	
Unrestricted funds - designated	18,708	-	-	18,708	
Restricted funds	136,753	11,995	5,997	154,745	
	223,565	51,241	5,997	280,803	
For the year ended 31 March 2024					
Unrestricted funds - general	133,179	37,014	-		170,193
Unrestricted funds - designated	18,708	-	-		18,708
Restricted funds	79,282	20,007	5,765		105,054
	231,169	57,021	5,765		293,955

Governance costs included payments to the independent examiner of £4,090 (2024: £4,044) for accountancy services.

9 Net movement in funds

	2025	2024
	£	£
The net movement in funds is stated after charging/(crediting):		
Depreciation of owned tangible fixed assets	32,869	20,350
Profit on disposal of tangible fixed assets	(203,350)	-

10 Executive Committee

No remuneration (2024: £Nil) directly or indirectly out of the funds of the Project was paid or payable for the year to any Executive Committee Member or to any person or persons known to be connected with any of them.

No reimbursement (2024: £Nil) of expenses has been made or is due to be made to any Executive Committee Member in respect of the year.

11 Employees

Number of employees

The average monthly number of employees during the year was:

	2025 Number	2024 Number
Full time employees	5	5

Employment costs	2025 £	2024 £
Wages and salaries	120,628	131,860
Social security costs	11,380	11,731
Other pension costs	7,739	8,297
	139,747	151,888

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

12 Taxation

The charity is exempt from taxation on its activities because all its income is applied for charitable purposes.

13 Net gains/(losses) on investments

	2025 £	2024 £
Revaluation of investments	(16,468)	1,231
Gain/(loss) on sale of investments	16,093	(5,033)
	(375)	(3,802)

14 Tangible fixed assets

	Land and buildings	Property improvements	Equipment and computer equipment	Fixtures and fittings	Motor vehicles	Total
	£	£	£	£	£	£
Cost						
At 1 April 2024	753,599	9,304	6,181	9,014	55,705	833,803
Additions	-	-	746	-	8,922	9,668
Disposals	-	-	-	-	(1,053)	(1,053)
At 31 March 2025	753,599	9,304	6,927	9,014	63,574	842,418
Depreciation and impairment						
At 1 April 2024	130,956	9,304	5,221	5,572	12,784	163,837
Depreciation charged in the year	18,708	-	585	510	13,066	32,869
Eliminated in respect of disposals	-	-	-	-	(1,053)	(1,053)
At 31 March 2025	149,664	9,304	5,806	6,082	24,797	195,653
Carrying amount						
At 31 March 2025	603,935	-	1,121	2,932	38,777	646,765
At 31 March 2024	622,643	-	960	3,442	42,921	669,966

15 Fixed asset investments

	Listed investments £
Cost or valuation	
At 1 April 2024	216,341
Additions in year	73,833
Valuation changes	(375)
Disposals	(74,375)
At 31 March 2025	215,424
Carrying amount	
At 31 March 2025	215,424
At 31 March 2024	216,341

Fixed asset investments revalued

Listed investments are stated at market value. The historical cost of the investments is £225,456 (2024: £210,773).

Investments are stated at their mid-market value at the balance sheet date.

Investments are professionally managed and valued by Brewin Dolphin. The investment objectives are to achieve a balance of income and capital growth with an emphasis on income, assuming a low risk profile.

The unrealised gains / (losses) arising from changes in market value are adjusted against the Unrestricted General Funds.

16 Stocks

	2025 £	2024 £
Finished goods and goods for resale	-	100

17 Debtors

	2025 £	2024 £
Amounts falling due within one year:		
Prepayments and accrued income	17,355	16,542

18 Creditors: amounts falling due within one year

	Notes	2025 £	2024 £
Deferred income	19	25,380	-
Other creditors		35,605	1,005
Accruals		4,353	4,953
		65,338	5,958

19 Deferred income

	2025 £	2024 £
Other deferred income	25,380	-

Deferred income is made up as follows:

	£	£
Ballinger Charitable Trust	10,000	-
Com Foundation: F.B. & P.F.B. Lough Fund	5,000	-
National Lottery Community Fund: Northumberland Youth Work Network	10,380	-
	25,380	-

20 Restricted funds

The income funds of the Project include restricted funds comprising the following unexpended balances of donations and grants held on trust for specific purposes:

	At 1 April 2024 £	Incoming resources £	Resources expended £	At 31 March 2025 £
Fixed Asset Fund	43,016	150,713	(154,745)	38,984

Previous year:	At 1 April 2023 £	Incoming resources £	Resources expended £	At 31 March 2024 £
Fixed Asset Fund	43,492	96,100	(96,576)	43,016
Community Centre Fund	8,478	-	(8,478)	-
	51,970	96,100	(105,054)	43,016

The Restricted Fixed Asset Fund consists of donations and grants received for specific purposes and related expenditure. The balance carried forward represents funds to be used in the next year and the value of restricted items capitalised.

The Restricted Community Centre Fund consisted of donations and grants received specifically for the purpose of potentially redeveloping the former Community Centre. However, as indicated within the 2024 Trustees Report, the Executive Committee decided that it was not in the Project's best interests to pursue a redevelopment project due to rising costs and time limited funding offers expiring. Therefore, the building was subsequently sold on the 20 August 2024.

21 Unrestricted funds - designated

These are unrestricted funds which are material to the Project's activities and have been designated by the Executive Committee for specific purposes.

	At 1 April 2024	Resources expended	Transfers	At 31 March 2025
	£	£	£	£
Property Fund	622,643	(18,708)	-	603,935
Community Centre / Supported Accommodation Fund	200,000	-	(200,000)	-
Apprenticeship Training Fund	-	-	130,000	130,000
Mountain Bike Track Fund	-	-	30,000	30,000
Mini Bus Replacement Fund	-	-	40,000	40,000
	822,643	(18,708)	-	803,935

Previous year:	At 1 April 2023	Resources expended	Transfers	At 31 March 2024
	£	£	£	£
Property Fund	641,351	(18,708)	-	622,643
Community Centre / Supported Accommodation	200,000	-	-	200,000
	841,351	(18,708)	-	822,643

The Property Fund was a Restricted Fund transferred from the old Project in respect of the premises of the Project's Golden Square site. It represents the value of the land and building, with depreciation charged annually against the fund over the remaining life of the building. As there are no longer any restrictions on this fund as it is outwith any claw back period, the Executive Committee decided in 2018 to transfer the entire balance into a designated fund.

The Community Centre / Supported Accommodation Fund was a fund designated by the Executive Committee towards the potential redevelopment of the former Community Centre, or any other such replacement of Supported Accommodation provision. However, following the decision not to pursue the redevelopment of the former Community Centre, the Executive Committee took the decision to re-designate the funds for the following purposes by way of transfer.

£130,000 for an Apprenticeship Training Fund - designated in order to fund two apprenticeships in conjunction with Sunderland University and cover employment costs for a minimum of two years.

£30,000 for a Mountain Bike Track Fund - designated in order to explore the creation of a mountain bike track at Scremerston.

£40,000 for a Mini Bus Replacement Fund - designated for a future replacement of the Project's vehicles.

22 Unrestricted funds

The income funds of the Project include the following funds which have been set aside out of unrestricted funds by the Executive Committee for specific purposes:

	At 1 April 2024	Incoming resources	Resources expended	Gains and losses	At 31 March 2025
	£	£	£	£	£
General funds	122,338	308,288	(109,433)	(375)	320,818

Previous year:	At 1 April 2023	Incoming resources	Resources expended	Gains and losses	At 31 March 2024
	£	£	£	£	£
General funds	202,841	95,576	(172,277)	(3,802)	122,338

23 Analysis of net assets between funds

	Unrestricted Funds 2025	Designated Funds 2025	Restricted Funds 2025	Total 2025	Unrestricted Funds 2024	Designated Funds 2024	Restricted Funds 2024	Total 2024
	£	£	£	£	£	£	£	£
Fund balances at 31 March 2025 are represented by:								
Tangible assets	3,846	603,935	38,984	646,765	4,307	622,643	43,016	669,966
Investments	120,145	95,279	-	215,424	70,189	146,152	-	216,341
Current assets/(liabilities)	196,827	104,721	-	301,548	47,842	53,848	-	101,690
	320,818	803,935	38,984	1,163,737	122,338	822,643	43,016	987,997

24 Donations and Grants of £5,000 and over

During the year, grants and donations received of more than £5,000 were as follows:

	2025	2024
National Lottery Community Fund: Northumberland Youth Work Network	£89,717	£Nil
BBC Children in Need	£40,000	£40,000
Education Support Services	£10,560	£20,970
Ballinger Charitable Trust	£10,000	£27,500
Wellesley Trust	£10,000	£10,000
Com Foundation: F.B. & P.F.B. Lough Fund	£5,000	£10,000
Bernicia Foundation	£Nil	£10,000
North of Tyne VCSE	£Nil	£5,833
Com Foundation: Cost of Living Fund	£Nil	£5,000
Berwick Rotary Club	£Nil	£5,000

25 Related party transactions

Remuneration of key management personnel

The total remuneration of the senior management team excluding Employers National Insurance costs was:

	2025	2024
	£	£
Aggregate compensation	100,189	101,530

Key management has been determined to be the Executive Committee and the 3 members of the senior management team. The Executive Committee receive no remuneration or benefits.

Transactions with related parties

During the year, the Project incurred electrical expenses as part of it's normal maintenance programme of running costs from Landels Electrical (Berwick) Ltd totalling £3,149 (2024: £2,771). Mr S. Landels is a Director of Landels Electrical (Berwick) Ltd as well as an Executive Committee Member of the Project. At the year end no balance remained outstanding (2024: £Nil).

26 Funds received as agent

During the year, the Project received £344,097 from Northumberland Youth Work Network, funded by the National Lottery Community Fund. These funds were provided to the Project, in order to distribute approved grant awards to successful applicants. By the 31 March 2025, funds totalling £301,798 had been distributed, of which the Project received its own share of £70,000, as well as £19,717 to support the hosted post of Network Co-ordinator and associated costs.

The balance of £42,299 has been deferred and will be paid out after the year end, with the Project due to receive a further £10,380.

BERWICK YOUTH PROJECT

DETAILED INCOME AND EXPENDITURE ACCOUNT

FOR THE YEAR ENDED 31 MARCH 2025

	£	2025 £	£	2024 £
Donations and legacies				
Unrestricted: Grants and donations	24,358		51,196	
Unrestricted: Legacies	3,000		-	
Restricted: Grants and donations	150,713		96,100	
		178,071		147,296
Investment income				
Unrestricted: Investment portfolio income	8,328		7,505	
Unrestricted: Bank interest	1,273		162	
		9,601		7,667
Incoming resources from charitable activities				
Unrestricted: Rents and housing benefits		67,979		36,713
Other incoming resources				
Unrestricted: Gain on disposal of tangible fixed assets		203,350		-
Total incoming resources		459,001		191,676
Resources expended				
Costs of generating funds				
Investment management costs				
Unrestricted: Investment management costs		(2,083)		(2,084)
Balance Carried Forward		456,918		189,592

BERWICK YOUTH PROJECT

DETAILED INCOME AND EXPENDITURE ACCOUNT (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2025

	£	2025 £	£	2024 £
Balance Brought Forward		456,918		189,592
Charitable activities				
Direct charitable expenditure				
Unrestricted: Salaries	12,485		94,388	
Unrestricted: Depreciation	1,207		1,166	
Unrestricted: Postage, stationery, telephone and advertising	3,434		1,558	
Unrestricted: Sundry expenses	127		119	
Unrestricted: Property costs	19,980		12,898	
Unrestricted: Activities and events	11,079		7,855	
Unrestricted: Motor expenses	8,863		5,962	
Unrestricted: Volunteers' expenses	370		344	
Unrestricted: Training expenses	3,781		6,374	
Unrestricted: Furnishings, linen and kitchenware	632		-	
Unrestricted: Publications and subscriptions	2,802		1,865	
Unrestricted: Community centre expenses	3,344		650	
Designated: Depreciation	18,708		18,708	
Restricted: Salaries	111,859		42,266	
Restricted: Depreciation	12,954		476	
Restricted: Postage, stationery, telephone and advertising	2,609		3,250	
Restricted: Property costs	4,335		17,690	
Restricted: Activities and events	2,596		12,600	
Restricted: Motor expenses	1,000		3,000	
Restricted: Furnishings, linen and kitchenware	1,400		-	
		(223,565)		(231,169)
Governance costs				
Unrestricted: Sundry expenses	42		40	
Unrestricted: Property costs	24,315		30,588	
Unrestricted: Professional fees	10,799		2,342	
Unrestricted: Accountancy	4,090		4,044	
Restricted: Salaries	10,269		10,156	
Restricted: Postage, stationery, telephone and advertising	1,726		1,373	
Restricted: Professional fees	-		8,478	
		(51,241)		(57,021)
Balance Carried Forward		182,112		(98,598)

BERWICK YOUTH PROJECT

DETAILED INCOME AND EXPENDITURE ACCOUNT (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2025

	£	2025 £	£	2024 £
Balance Brought Forward		182,112		(98,598)
Costs of generating funds				
Restricted: Salaries	5,134		5,078	
Restricted: Postage, stationery, telephone and advertising	863		687	
		(5,997)		(5,765)
Net movement on investments				
Unrestricted: Revaluation gain / (loss) on investments	(16,468)		1,231	
Unrestricted: Gain / (loss) on sale of investments	16,093		(5,033)	
		(375)		(3,802)
Surplus/(Deficit) for the Year		**175,740**		**(108,165)**

BERWICK YOUTH PROJECT

England & Wales - Charity number 1166598

Accounts

Charity registration number 1166598

BERWICK YOUTH PROJECT

ANNUAL REPORT AND UNAUDITED FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 MARCH 2024

BERWICK YOUTH PROJECT

LEGAL AND ADMINISTRATIVE INFORMATION

Executive Committee	Mr S. Weightman MBE Mr G. Scott Mr S. Clough (Treasurer) Mrs K. Strachan Mr K. Smith Canon C. Smith Mr S. Landels (Chair) Mr A. Baker (Secretary) Sgt D. Budge Mr S. Gibson Mrs A. Williams Cllr G. Brown
Charity number	1166598
Principal address	10 Golden Square Berwick-upon-Tweed TD15 1BG
Independent examiner	Colin Frame CA 17 Walkergate Berwick-upon-Tweed Northumberland TD15 1DJ
Bankers	Bank of Scotland 61 Hide Hill (Berwick Branch) Berwick upon Tweed Northumberland TD15 1EN
Solicitors	T.C. Smith 9 Church Street Berwick upon Tweed Northumberland TD15 1EF
Investment advisors	Brewin Dolphin Apollo House Eboracum Way York Y031 7RE

BERWICK YOUTH PROJECT

CONTENTS

	Page
Trustees' report	1 - 6
Independent examiner's report	7
Statement of financial activities	8 - 9
Balance sheet	10
Notes to the financial statements	11 - 24

BERWICK YOUTH PROJECT

TRUSTEES' REPORT

FOR THE YEAR ENDED 31 MARCH 2024

The Executive Committee present their report and financial statements for the year ended 31 March 2024.

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 Project's Constitution, 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

Berwick Youth Project (the Project's) objects for which it was set up are:

- The advancement of education for the public benefit in particular those young persons between the ages of 13 to 25 years, by providing advice and guidance upon questions of housing, social welfare benefits, homelessness, unemployment and other related topics;
- The protection and preservation of the good health of young persons who are or have been the victims of sexual or drug abuses by the provision of advice and a counselling and support service;
- The provision of short term accommodation and support for young people aged 16 to 25 in housing need; and
- The provision of social education and cultural opportunities for young people which may include overseas opportunities.

The Vision Statement

The fundamental purpose of the Project is to assist those young people who are struggling in life to achieve their full potential. The Project offers this assistance in several ways:

- We provide an Information and Support Project from our premises in Berwick town centre. It is open for 37 hours each week, and staffed by experienced workers including trained volunteers. We offer access to information on many topics pertinent to young people's lives, such as housing, drug and alcohol, sexual relationships, employment and training. Practical help is also on offer to complete forms, make telephone contacts and so on. The Project has an appropriately qualified Counsellor to help support young people with therapeutic interventions. In addition, we can provide essential skills training to improve literacy and numeracy. Through our relationships with other partners, we can offer access to funding sources and opportunities for challenging experiences at home and abroad.
- The Beehive Young People's Café is open on two evenings and one day each week, providing a safe environment for young people to meet in a popular location. This venue offers a base for our Youth Work team, and enables many young people to access the range of opportunities on offer. These include holiday programmes, trips and outdoor activities.
- Our Supported Accommodation project provides young people with the opportunity to live independently for the first time. Our first floor housing in Golden Square is well maintained and furnished, and we offer housing and support to 16 to 25 year olds who are in housing need, often because of family breakdown or where they experience particular geographical disadvantage. Our current capacity is six young residents, with daytime on-site support and 24/7 emergency support available.
- We provide support to students with additional learning needs through a partnership with Berwick Academy. With funding support from the Academy, we can provide an alternative curriculum designed to prepare young people with the practical, emotional and vocational skills that a mainstream programme would struggle to deliver.

The Trustees (Executive Committee) have paid due regard to guidance issued by the Charity Commission in deciding what activities the Project should undertake.

Achievements and Performance

Berwick Youth Project continues to provide a skilled, accessible and effective helping service for young people in North Northumberland. Issues that we had started to see pre-COVID have in our opinion been exacerbated by the pandemic, and we're seeing increasing numbers of young people struggling to deal with the challenges presented by everyday life and a lack of emotional resilience leading to problems at home, school and work.

During the last 12 months, 201 young people accessed our Information, Advice and Support Service, with 62 receiving intensive support (that is, a longer period of engagement addressing significant and potentially harmful feelings, attitudes and situations) over a total of 695 sessions. An average of 12 sessions per service user is, we feel, an indicator of the investment we make in those young people who have most to gain from our provision, and we don't place an arbitrary limit on their needs.

An additional 55 individual's accessed group provision, either for specific one-off events or more regular provision such as the Community Crew. The Community Crew was launched in May 2021 to bring together several individuals who were desperately missing contact with their peers, and we could do this in a safe, supportive environment. This group now numbers over 50, and in addition to meeting twice weekly also form the cornerstone of our group holiday activities. A particular development has been in mountain biking, where we've now grown a keen group of young bikers supported by qualified volunteer coaches. This has also attracted some support from other organisations, and we received a donation of nine ex-rental bikes from Alpine Bikes which now form part of a repair and maintenance project.

During this period, we have directly accommodated 4 young people for 95 weeks which is down on last year (last year was 9). Of those 4 young people, two are still in supported accommodation, both of which are due to move on in the very near future, one has already been offered move accommodation via our partnership with Karbon Homes and is currently awaiting handover once repairs have been completed. The other has obtained priority banding (via our arrangement with our choice based letting service) and is currently first on the list for the latest property listing; the two other residents who left our accommodation, one moved back into the parental home and the other obtained a permanent foster placement.

The four young people who obtained move on tenancies via our service in the last reporting period are still successfully sustaining their own tenancies and have been signed over to full tenancies.

Referrals have remained static; this year we have had 22 referrals, which is slightly up on last year (which was 20). Of the 22 referrals, 3 have been accommodated at BYP, 11 failed to attend or decided not to pursue their application, 5 found alternative accommodation, 1 had too higher needs and 2 were in need of housing advice and over 25. The majority continue to be self-referrals (13), but they do also include referrals from employers, social services from Scottish Borders area, Jobcentres, homeless officers and other projects.

Occupancy rates have varied averaging 31%, however at the end of the year we are now back to 66%, which is exactly the same as it was at the end of last year.

We continue to be an AQA registered centre. As co-ordinator for this programme, we have quality assured and submitted 60 units which have been successfully accredited. This means that 10 students have received AQA qualifications via our service, with residents obtaining 13 qualifications and 6 other students receiving 47 qualifications.

Residents in supported accommodation continue to attend both formal and informal life skill sessions and account for 13 of the 60 certificates achieved. Employment remains a focus for all residents, those who are not in work are actively encouraged to seek work or volunteer positions. At this point in time 50% of our residents are in employment, with another one awaiting a college start date in September.

Estrangement from families continues to be the main reason young people apply for supported accommodation, the majority of residents this year have been due to relationship breakdowns with parents. Two of our four residents were only aged 16, with no experience of living independently. All of our residents had no experience of living on their own and have very little outside support. Much of our support is based around gaining practical experience of managing a tenancy, budgeting money to meet household costs, claiming appropriate benefits, practical registrations at GP and dentist, registering on choice based letting sites and ensuring they have CV and ID in readiness for work. This is in addition to pre tenancy training accredited by AQA.

Achievements and Performance continued
This period continues to be challenging due to a staff vacancy in housing and the introduction of Ofsted registration. Registration appears to lack consideration of smaller providers with no reduction / sliding scales being apparent in their substantial fee rates. Ofsted registration is a mandatory requirement to be accepted as an approved local authority provider for 16- and 17-year-olds. However, we've taken the option not to be a commissioned service at this time which may be a factor in the reduced number of residents in this period.

In September 2021 we started a new initiative with Berwick Academy, offering an alternative curriculum to six Sixth Form students with specific learning requirements. This has worked very well indeed and led to our 'Toolbox Project', which ran from April 2022 to March 2023 with funding from the North of Tyne Combined Authority and the Madeline Kinlen Fund, and we've continued to offer elements of the programme without any specific funding allocation.

We'd really like to acknowledge and thank those funders who continued to support us, particularly BBC Children in Need, the Northumberland Children's Trust, the Ballinger Trust, the FB and PFB Lough Fund, the EC Graham Charitable Trust, the National Lottery Community Fund, Bernicia, Wellesley, North of Tyne VCSE, Berwick Rotary Club and several smaller donations administered by the Community Foundation, including the Northern Angel Fund.

Financial Review
The Unrestricted General Fund recorded a deficit of £80,503 at 31 March 2024 (2023: £3,192 deficit).

During the year, the Project has again been successful in maintaining and developing existing activities. The total resources expended during the year totalled £296,039 (2023: £305,504).

The balance of free funds at 31 March 2024 was £122,338 (2023: £202,841). The Unrestricted Designated Fund balance represents the value of the Project's Land and Buildings together with the Community Centre / Supported Accommodation reserve, totalling £822,643 (2023: £841,351). The Restricted Fund totalled £43,016 (2023: £51,970) and consists of donations and grants received for specific purposes and related expenditure.

Reserves Policy
The Executive Committee have reviewed the Project's reserves. This review considered the nature of the income and expenditure streams, the need to match variable income with fixed commitments and the nature of the reserves.

The Executive Committee considers that the reserves held, together with funding arrangements will allow the Project to fully meet its objects in the short to medium term.

Investment Policy
Investments are professionally managed by Brewin Dolphin, who provide advice to and act on the instructions of the Project's Executive Committee.

Investment objectives as prescribed to Brewin Dolphin are to achieve an income return with cautious risk. With this in mind, Brewin Dolphin have categorised the Youth Project as wishing to retain a degree of safety in their investment strategy but are also looking for a higher rate of investment return than that associated with being 'income dependent'. In doing so, they accept that the value of their investments and the income from them, are not guaranteed and will rise and fall to a greater extent than with an 'income dependent' portfolio. As much as half of the return is expected to be delivered from fixed interest investments, the yields from which are more predictable than capital appreciation from equity markets.

The investment portfolio is therefore comprised of a large proportion of British Government securities (Gilts) or bonds issued by other secure supranational organisations such as the European Investment Bank, as well as other income producing investments, such as corporate bonds and preference shares. These investments could form approximately one third to a half of the portfolio. The remaining exposure is expected to be achieved via diversified investments such as funds, index trackers and other Collective Investment Schemes. The portfolio may incorporate an allocation to direct shares of larger companies which Brewin Dolphin believe have sustainable dividend yields.

Risk Management
The Executive Committee have conducted a review of the major risks to which the Project is exposed and recognise the importance of, and their responsibility for, risk management. They are accordingly developing a system for regular review to mitigate the risks identified.

Public Benefit
In considering the operation, achievements and performance and finances of the Project, the Executive Committee are satisfied that public benefit has been provided in accordance with the Charities Act 2011 and guidance issued by the Charity Commission.

Future Plans
Regrettably we came to the conclusion that our project to develop the former Community Centre in Palace Street, Berwick was not going to be viable. Having acquired the Grade Two listed building in May 2020 after a five year application process, we embarked on a major clean-up operation and submitted an application for Planning Consent and Listed Building Consent in July 2021. We eventually obtained those consents in March 2023 but the delays had been costly, with inflation doubling the likely development cost to over £1.6 million and several offers of funding expiring due to being time-limited.

The Executive Committee decided that it was not in the Project's best interests to keep pursuing this, and the building was placed on the market in early 2024. At the time of writing an acceptable bid had been received and the sale is progressing.

The Project is keeping an open mind as to future growth of Support Accommodation, with recent changes to provision for 16- and 17-year-old's and Ofsted registration having as yet an unknown impact.

The Project is also negotiating a lease agreement on a woodland area close to Scremerston, with a view to creating a mountain bike track for local young people to use safely. These discussions commenced in 2021 but were derailed by Storm Arwen, which decimated the woodland and necessitated an extensive operation to make the area safe.

Currently our property at Golden Square is in very good order, benefitting from significant decoration and maintenance projects over the last two years. After a long wait, we also took delivery of a new minibus, having been ordered thanks to a grant from the DCMS Youth Investment Fund in February 2022.

Following an independent energy assessment the Project is also looking at a number of capital improvements to our property at Golden Square to reduce its carbon footprint and energy costs.

Structure, Governance and Management
The Project is administered and managed in accordance with its Constitution adopted on 19 April 2016 and is registered as a Charitable Incorporated Organisation with the Charity Commission (Charity Number: 1166598).

Trustees
The Executive Committee who served during the year were:
Mr S. Weightman MBE
Mr G. Scott
Mr S. Clough (Treasurer)
Mrs K. Strachan
Mr K. Smith
Canon C. Smith
Mr S. Landels (Chair)
Mr A. Baker (Secretary)
Sgt D. Budge
Mr S. Gibson
Mrs A. Williams
Cllr G. Brown

Management of the Project
The Project is managed by the members of the Executive Committee. The members of the Executive Committee, representing interested bodies, are elected annually and fall within the definition of Trustees under the Charities Act. The Executive Committee who served during the year are listed above and under the Project's Legal and Administrative Information. The Project Manager (John Bell), a non-voting committee member, is responsible for the day to day management of the Project, in his 30th year and is accountable to the Executive Committee. The Project Manager is responsible for all employees and volunteers.

The Executive Committee of the Project meet on a quarterly basis, and the Project Manager provides activity and financial reports to these meetings. The Executive Committee include independent members of the community and interested bodies. Executive Committee members are required to declare their eligibility to fulfil the legal responsibilities of the role, and induction training and appropriate documentation is offered to new members.

Currently two Team Leaders manage different elements of the Project's activities, being; Information and Support (Debra Jerdan) and Supported Housing (Jackie Watson), both of whom have over 20 years of service. Cordelia Scott recently completed her Psychology Degree and leads on Alternative Education provision. Training on relevant management and supervisory issues is provided, and a system of staff appraisal and regular supervision is in place.

Employees and Volunteers
We would like to extend our sincere thanks to all that have supported the Project, but in particular the many organisations who have generously donated to our work, to our staff and volunteers for their skill and dedication, to Northumberland County Council for their administration of our payroll, to Greaves West and Ayre for their accounting support and advice, to our Executive Committee for representing the Project in the wider community and to all the local retailers for the supply of goods at discounted prices.

Statement of Trustees' Responsibilities
The Executive Committee are responsible for preparing the Trustees' Report and the financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

The law applicable to charities in England and Wales requires the Executive Committee to prepare financial statements for each financial year which give a true and fair view of the state of affairs of the Project and of the incoming resources and application of resources of the Project for that year.

In preparing these financial statements, the Executive Committee are required to:

- select suitable accounting policies and then apply them consistently;

- observe the methods and principles in the Charities SORP;

- make judgements and estimates that are reasonable and prudent;

- state whether applicable accounting standards have been followed, subject to any material departures disclosed and explained in the financial statements; and

- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charity will continue in operation.

The Executive Committee are responsible for keeping sufficient accounting records that disclose with reasonable accuracy at any time the financial position of the Project and enable them to ensure that the financial statements comply with the Charities Act 2011, the Charity (Accounts and Reports) Regulations 2008 and the provisions of the trust deed. They are also responsible for safeguarding the assets of the Project and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

The trustees' report was approved by the Board of Executive Committee.

Mr S. Clough (Treasurer)
Trustee
Dated: 21 October 2024

Mr S. Landels (Chair)
Trustee
Dated: 21 October 2024

BERWICK YOUTH PROJECT

INDEPENDENT EXAMINER'S REPORT

TO THE EXECUTIVE COMMITTEE OF BERWICK YOUTH PROJECT

I report to the Executive Committee on my examination of the financial statements of Berwick Youth Project (the Project) for the year ended 31 March 2024.

Responsibilities and basis of report

As the Executive Committee of the Project you are responsible for the preparation of the financial statements in accordance with the requirements of the Charities Act 2011 (the 2011 Act).

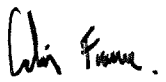
I report in respect of my examination of the Project's financial statements carried out under section 145 of the 2011 Act. In carrying out my examination I have followed all the applicable Directions given by the Charity Commission under section 145(5)(b) of the 2011 Act.

Independent examiner's statement

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 Project 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 accounts to be reached.



Colin Frame CA

17 Walkergate
Berwick-upon-Tweed
Northumberland
TD15 1DJ

Dated: 21 October 2024

BERWICK YOUTH PROJECT

STATEMENT OF FINANCIAL ACTIVITIES INCLUDING INCOME AND EXPENDITURE ACCOUNT

FOR THE YEAR ENDED 31 MARCH 2024

Current financial year

	Notes	Unrestricted funds general 2024 £	Unrestricted funds designated 2024 £	Restricted funds 2024 £	Total 2024 £	Total 2023 £
Income from:						
Grants and donations	3	51,196	-	96,100	147,296	199,471
Charitable activities	4	36,713	-	-	36,713	57,548
Other trading activities	5	-	-	-	-	17,451
Investments	6	7,667	-	-	7,667	7,834
Total income		95,576	-	96,100	191,676	282,304
Expenditure on:						
Raising funds	7	2,084	-	-	2,084	2,219
Charitable activities	8	170,193	18,708	105,054	293,955	303,285
Total resources expended		172,277	18,708	105,054	296,039	305,504
Net gains/(losses) on investments	13	(3,802)	-	-	(3,802)	(23,143)
Net movement in funds		(80,503)	(18,708)	(8,954)	(108,165)	(46,343)
Fund balances at 1 April 2023		202,841	841,351	51,970	1,096,162	1,142,505
Fund balances at 31 March 2024		122,338	822,643	43,016	987,997	1,096,162

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

All income and expenditure derives from continuing activities.

BERWICK YOUTH PROJECT

STATEMENT OF FINANCIAL ACTIVITIES (CONTINUED) INCLUDING INCOME AND EXPENDITURE ACCOUNT

FOR THE YEAR ENDED 31 MARCH 2024

Prior financial year

	Notes	Unrestricted funds general 2023 £	Unrestricted funds designated 2023 £	Restricted funds 2023 £	Total 2023 £
Income from:					
Grants and donations	3	104,985	-	94,486	199,471
Charitable activities	4	57,548	-	-	57,548
Other trading activities	5	10,455	-	6,996	17,451
Investments	6	7,834	-	-	7,834
Total income		180,822	-	101,482	282,304
Expenditure on:					
Raising funds	7	2,219	-	-	2,219
Charitable activities	8	158,652	18,708	125,925	303,285
Total resources expended		160,871	18,708	125,925	305,504
Net gains/(losses) on investments	13	(23,143)	-	-	(23,143)
Net movement in funds		(3,192)	(18,708)	(24,443)	(46,343)
Fund balances at 1 April 2022		206,033	860,059	76,413	1,142,505
Fund balances at 31 March 2023		202,841	841,351	51,970	1,096,162

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

All income and expenditure derives from continuing activities.

BERWICK YOUTH PROJECT

BALANCE SHEET

AS AT 31 MARCH 2024

	Notes	2024 £	2024 £	2023 £	2023 £
Fixed assets					
Tangible assets	**14**		669,966		689,736
Investments	**15**		216,341		212,781
			886,307		902,517
Current assets					
Stocks	**16**	100		100	
Debtors	**17**	16,543		16,432	
Cash at bank and in hand		91,006		207,477	
		107,649		224,009	
Creditors: amounts falling due within one year	**18**	(5,959)		(30,364)	
Net current assets			101,690		193,645
Total assets less current liabilities			987,997		1,096,162
The funds of the Project					
Restricted income funds	**21**		43,016		51,970
Unrestricted funds - general			122,338		202,841
Unrestricted funds - designated	**20**		822,643		841,351
			987,997		1,096,162

The financial statements were approved by the Executive Committee on 21 October 2024

Mr S. Clough (Treasurer)
Trustee

Mr S. Landels (Chair)
Trustee

1 Accounting policies

Charity information

Berwick Youth Project (the Project) is a Charitable Incorporated Organisation, registered in England with the Charity Commission, number 1166598.

1.1 Accounting convention

The accounts have been prepared in accordance with the Project's Constitution, 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). The Project is a Public Benefit Entity as defined by FRS 102.

The Project has taken advantage of the provisions in the SORP for charities applying FRS 102 Update Bulletin 1 not to prepare a Statement of Cash Flows.

The financial statements are prepared in sterling, which is the functional currency of the Project. 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 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 accounts, the Executive Committee have a reasonable expectation that the Project has adequate resources to continue in operational existence for the foreseeable future. Thus the Executive Committee continue to adopt the going concern basis of accounting in preparing the accounts.

1.3 Charitable funds

Unrestricted funds are available for use at the discretion of the Executive Committee in furtherance of their charitable objectives unless the funds have been designated for other purposes.

Designated funds are unrestricted funds that have been set aside by the Executive Committee for particular purposes.

Restricted funds are funds which are to be used in accordance with specific restrictions imposed by donors or which have been raised by the Project for particular purposes. The cost of raising and administering such funds are charged against the specific fund. The restricted income received during the year has been spent on projects in accordance with the restrictions imposed.

1.4 Incoming resources

Income is recognised when the Project 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 Project has been notified of the donation, unless performance conditions require deferral of the amount.

Intangible donations are included at the value of the services provided.

1 **Accounting policies** **(Continued)**

Resources expended
All expenditure is accounted for on an accruals basis. Resources expended are allocated to the particular activity where the cost can be directly related to that activity. However, the cost of overall direction and administration on each activity, comprising the salary and overhead costs of the central function, is apportioned on the following basis, based on the amount of staff time attributable to each activity.

	Direct Charitable Expenditure	Management and Administration	Costs of Generating Funds
Project Manager's Salary	70%	20%	10%
General Purpose Property Costs	50%	50%	-
Accommodation Project Property Costs	50%	50%	-
Postage, Stationery, Advertising & Telephone	70%	20%	10%
Administration Costs	75%	25%	-

1.5 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:

Land and buildings	None and straight line over 35 years
Property improvements	20% straight line
Equipment and computer equipment	25% straight line and 33.33% straight line
Fixtures and fittings	15% reducing balance
Motor vehicles	25% 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 net income/(expenditure) for the year.

Fixed assets are capitalised, at cost where the purchase price exceeds £500.

Any donated assets are capitalised at their estimated value at the time of receipt of the gift.

1.6 Fixed asset investments
Fixed asset investments are initially measured at transaction price excluding transaction costs, and are subsequently measured at fair value at each reporting date. Changes in fair value are recognised in net income/(expenditure) for the year. Transaction costs are expensed as incurred.

1.7 Impairment of fixed assets
At each reporting end date, the Project 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 Accounting policies **(Continued)**

1.8 Stocks

Stocks are stated at the lower of cost and estimated selling price less costs to complete and sell. Cost comprises direct materials and, where applicable, direct labour costs and those overheads that have been incurred in bringing the stocks to their present location and condition. Items held for distribution at no or nominal consideration are measured at the lower of replacement cost and cost.

Net realisable value is the estimated selling price less all estimated costs of completion and costs to be incurred in marketing, selling and distribution.

1.9 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.

1.10 Financial instruments

The Project has elected to apply the provisions of Section 11 'Basic Financial Instruments' and Section 12 'Other Financial Instruments Issues' of FRS 102 to all of its financial instruments.

Financial instruments are recognised in the Project's balance sheet when the Project becomes party to the contractual provisions of the instrument.

Financial assets and liabilities are offset, with the net amounts presented in the financial statements, when there is a legally enforceable right to set off the recognised amounts and there is an intention to settle on a net basis or to realise the asset and settle the liability simultaneously.

Basic financial assets

Basic financial assets, which include debtors and cash and bank balances, are initially measured at transaction price including transaction costs and are subsequently carried at amortised cost using the effective interest method unless the arrangement constitutes a financing transaction, where the transaction is measured at the present value of the future receipts discounted at a market rate of interest. Financial assets classified as receivable within one year are not amortised.

Basic financial liabilities

Basic financial liabilities, including creditors and bank loans are initially recognised at transaction price unless the arrangement constitutes a financing transaction, where the debt instrument is measured at the present value of the future payments discounted at a market rate of interest. Financial liabilities classified as payable within one year are not amortised.

Debt instruments are subsequently carried at amortised cost, using the effective interest rate method.

Trade creditors are obligations to pay for goods or services that have been acquired in the ordinary course of operations from suppliers. Amounts payable are classified as current liabilities if payment is due within one year or less. If not, they are presented as non-current liabilities. Trade creditors are recognised initially at transaction price and subsequently measured at amortised cost using the effective interest method.

Derecognition of financial liabilities

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

1 Accounting policies **(Continued)**

1.11 Employee benefits

The cost of any unused holiday entitlement is recognised in the period in which the employee's services are received.

Termination benefits are recognised immediately as an expense when the Project is demonstrably committed to terminate the employment of an employee or to provide termination benefits.

1.12 Leases

Rentals payable under operating leases, including any lease incentives received, are charged as an expense on a straight line basis over the term of the relevant lease.

1.13 Grants

All grants are used for charitable expenditure and capital items and are recognised in full in the year in which they are receivable, or when the conditions for receipt have been met.

1.14 Income from investments

Investment income comprises dividends receivable during the year on listed investments held in the Unrestricted General Funds and interest receivable.

2 Critical accounting estimates and judgements

In the application of the Project's accounting policies, the Executive Committee 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.

3 Grants and donations

	Unrestricted funds	Restricted funds	Total 2024	Total 2023
	£	£	£	£
Donations and grants	51,196	96,100	147,296	199,471

Unrestricted donations and grants includes an intangible donation of £1,000 (2023: £1,000) in the form of payroll services given by Northumberland County Council and recorded as Professional fees.

4 Charitable activities

	2024	2023
	£	£
Charitable rental income: Rent and housing benefits	36,713	57,548

5 Other trading activities

	Unrestricted funds general	Restricted funds	Total 2024	Total 2023
	£	£	£	£
Trading activity income: Service level agreement	-	-	-	17,451

6 Investments

	2024	2023
	£	£
Income from listed investments	7,505	7,834
Interest receivable	162	-
	7,667	7,834

7 Raising funds

	2024	2023
	£	£
Investment management costs	2,084	2,219
	2,084	2,219

8 Charitable activities

	Direct charitable expenditure	Governance costs	Costs of generating funds	Total 2024	Total 2023
	£	£	£	£	£
Staff costs	136,654	10,156	5,078	151,888	157,961
Depreciation and impairment	20,350	-	-	20,350	20,544
Postage, stationery, telephone and advertising	4,808	1,373	687	6,868	4,988
Sundry expenses	119	40	-	159	159
Property costs	30,588	30,588	-	61,176	53,242
Activities and events	20,455	-	-	20,455	16,179
Motor expenses	8,962	-	-	8,962	13,814
Volunteer expenses	344	-	-	344	422
Training and travel expenses	6,374	-	-	6,374	4,637
Furnishings, linen and kitchenware	-	-	-	-	752
Professional fees	-	10,820	-	10,820	24,846
Accountancy fee	-	4,044	-	4,044	4,074
Publications and subscriptions	1,865	-	-	1,865	1,667
Community Centre expenses	650	-	-	650	-
	231,169	57,021	5,765	293,955	303,285
Analysis by fund					
Unrestricted funds - general	133,179	37,014	-	170,193	
Unrestricted funds - designated	18,708	-	-	18,708	
Restricted funds	79,282	20,007	5,765	105,054	
	231,169	57,021	5,765	293,955	
For the year ended 31 March 2023					
Unrestricted funds - general	126,917	31,735	-		158,652
Unrestricted funds - designated	18,708	-	-		18,708
Restricted funds	85,865	34,655	5,405		125,925
	231,490	66,390	5,405		303,285

Governance costs included payments to the independent examiner of £4,044 (2023: £4,074) for accountancy services.

9 Net movement in funds

	2024	2023
	£	£
The net movement in funds is stated after charging/(crediting):		
Depreciation of owned tangible fixed assets	20,350	20,544

10 Executive Committee

No remuneration (2023: £Nil) directly or indirectly out of the funds of the Project was paid or payable for the year to any Executive Committee Member or to any person or persons known to be connected with any of them.

No reimbursement (2023: £Nil) of expenses has been made or is due to be made to any Executive Committee Member in respect of the year.

11 Employees

Number of employees

The average monthly number of employees during the year was:

	2024 Number	2023 Number
Full time employees	5	5

Employment costs	2024 £	2023 £
Wages and salaries	131,860	138,521
Social security costs	11,731	12,151
Other pension costs	8,297	7,289
	151,888	157,961

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

12 Taxation

The charity is exempt from taxation on its activities because all its income is applied for charitable purposes.

13 Net gains/(losses) on investments

	2024 £	2023 £
Revaluation of investments	1,231	(26,896)
Gain/(loss) on sale of investments	(5,033)	3,753
	(3,802)	(23,143)

14 Tangible fixed assets

	Land and buildings	Property improvements	Equipment and computer equipment	Fixtures and fittings	Motor vehicles	Total
	£	£	£	£	£	£
Cost						
At 1 April 2023	753,599	9,304	5,601	9,014	55,705	833,223
Additions	-	-	580	-	-	580
At 31 March 2024	753,599	9,304	6,181	9,014	55,705	833,803
Depreciation and impairment						
At 1 April 2023	112,248	9,304	4,836	4,972	12,127	143,487
Depreciation charged in the year	18,708	-	385	600	657	20,350
At 31 March 2024	130,956	9,304	5,221	5,572	12,784	163,837
Carrying amount						
At 31 March 2024	622,643	-	960	3,442	42,921	669,966
At 31 March 2023	641,351	-	765	4,042	43,578	689,736

15 Fixed asset investments

	Listed investments £
Cost or valuation	
At 1 April 2023	212,781
Additions in year	73,651
Valuation changes	(3,803)
Disposals	(66,288)
At 31 March 2024	216,341
Carrying amount	
At 31 March 2024	216,341
At 31 March 2023	212,781

Fixed asset investments revalued

Listed investments are stated at market value. The historical cost of the investments is £210,773 (2023: £208,389).

Investments are stated at their mid-market value at the balance sheet date.

Investments are professionally managed and valued by Brewin Dolphin. The investment objectives are to achieve a balance of income and capital growth with an emphasis on income, assuming a low risk profile.

The unrealised gains / (losses) arising from changes in market value are adjusted against the Unrestricted General Funds.

16 Stocks

	2024 £	2023 £
Finished goods and goods for resale	100	100

17 Debtors

	2024 £	2023 £
Amounts falling due within one year:		
Prepayments and accrued income	16,543	16,432

18 Creditors: amounts falling due within one year

	Notes	2024 £	2023 £
Deferred income	19	-	27,500
Other creditors		3,509	674
Accruals and deferred income		2,450	2,190
		5,959	30,364

19 Deferred income

	2024 £	2023 £
Other deferred income	-	27,500

Deferred income is made up as follows:

	£	£
Wellesley Trust	-	10,000
Bernicia Foundation	-	10,000
Ballinger Trust	-	7,500
	-	27,500

20 Unrestricted funds - designated

These are unrestricted funds which are material to the Project's activities.

	At 1 April 2023 £	Resources expended £	At 31 March 2024 £
Property Fund	641,351	(18,708)	622,643
Community Centre / Supported Accommodation	200,000	-	200,000
	841,351	(18,708)	822,643

Previous year:	At 1 April 2022 £	Resources expended £	At 31 March 2023 £
Property Fund	660,059	(18,708)	641,351
Community Centre	200,000	-	200,000
	860,059	(18,708)	841,351

The Property Fund was a Restricted Fund transferred from the old Project in respect of the premises of the Project's Golden Square site. It represents the value of the land and building, with depreciation charged annually against the fund over the remaining life of the building. As there are no longer any restrictions on this fund and is outwith any claw back period, the Executive Committee decided in 2018 to transfer the entire balance into a designated fund.

The Community Centre / Supported Accommodation Fund is a Fund designated by the Executive Committee towards the potential development of the former Community Centre, or any other such replacement of Supported Accommodation provision.

21 Restricted funds

The income funds of the Project include restricted funds comprising the following unexpended balances of donations and grants held on trust for specific purposes:

	At 1 April 2023 £	Incoming resources £	Resources expended £	At 31 March 2024 £
General Purpose Fund	43,492	96,100	(96,576)	43,016
Community Centre Fund	8,478	-	(8,478)	-
	51,970	96,100	(105,054)	43,016

21 Restricted funds **(Continued)**

Previous year:	At 1 April 2022 £	Incoming resources £	Resources expended £	At 31 March 2023 £
General Purpose Fund	44,089	101,482	(102,079)	43,492
Community Centre Fund	32,324	-	(23,846)	8,478
	76,413	101,482	(125,925)	51,970

The Restricted General Purpose Fund consists of donations and grants received for specific purposes and related expenditure. The balance carried forward represents funds to be used in the next year and the value of restricted items capitalised.

The Restricted Community Centre Fund consists of donations and grants received specifically for the purpose of potentially redeveloping the former Community Centre.

22 Unrestricted funds

The income funds of the Project include the following designated funds which have been set aside out of unrestricted funds by the Executive Committee for specific purposes:

	At 1 April 2023 £	Incoming resources £	Resources expended £	Gains and losses £	At 31 March 2024 £
General funds	202,841	95,576	(172,277)	(3,802)	122,338

Previous year:	At 1 April 2022 £	Incoming resources £	Resources expended £	Gains and losses £	At 31 March 2023 £
General funds	206,033	180,822	(160,871)	(23,143)	202,841

23 Analysis of net assets between funds

	Unrestricted Funds 2024 £	Designated Funds 2024 £	Restricted Funds 2024 £	Total 2024 £	Unrestricted Funds 2023 £	Designated Funds 2023 £	Restricted Funds 2023 £	Total 2023 £
Fund balances at 31 March 2024 are represented by:								
Tangible assets	4,307	622,643	43,016	669,966	4,893	641,351	43,492	689,736
Investments	70,189	146,152	-	216,341	70,043	142,738	-	212,781
Current assets/(liabilities)	47,842	53,848	-	101,690	127,905	57,262	8,478	193,645
	122,338	822,643	43,016	987,997	202,841	841,351	51,970	1,096,162

24 Donations and Grants of £5,000 and over

During the year, grants and donations received of more than £5,000 were as follows:

	2024	2023
BBC Children in Need	£40,000	£41,050
Ballinger Charitable Trust	£27,500	£17,500
Education Support Services	£20,970	£25,650
Wellesley Trust	£10,000	£9,885
Bernicia Foundation	£10,000	£Nil
Com Foundation: F.B. & P.F.B. Lough Fund	£10,000	£10,000
North of Tyne VCSE	£5,833	£23,331
Com Foundation: Cost of Living Fund	£5,000	£Nil
Berwick Rotary Club	£5,000	£Nil
Garfield Weston Foundation	£Nil	£40,000
Northumberland Children's Trust	£Nil	£10,000
Northumberland CAB: Madeline Kinlen Fund	£Nil	£9,220
Com Foundation: Opencast Fund	£Nil	£5,059

25 Related party transactions

Remuneration of key management personnel

The total remuneration of the senior management team excluding Employers National Insurance costs was:

	2024 £	2023 £
Aggregate compensation	101,530	96,334

Key management has been determined to be the Executive Committee and the 3 members of the senior management team. The Executive Committee receive no remuneration or benefits.

Transactions with related parties

During the year, the Project incurred electrical expenses as part of it's normal maintenance programme of running costs from Landels Electrical LLP totalling £2,771 (2023: £384). Mr S. Landels is a member of Landels Electrical LLP as well as an Executive Committee Member of the Project. At the year end no balance remained outstanding (2023: £Nil).

BERWICK YOUTH PROJECT

England & Wales - Charity number 1166598

Accounts

Charity registration number 1166598

BERWICK YOUTH PROJECT

ANNUAL REPORT AND UNAUDITED FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 MARCH 2023

BERWICK YOUTH PROJECT

LEGAL AND ADMINISTRATIVE INFORMATION

Executive Committee	Mr S. Weightman Mr G. Scott Mr S. Clough (Treasurer) Mrs K. Strachan Mr K. Smith Canon C. Smith Mr S. Landels (Chair) Mr A. Baker (Secretary) Sgt D. Budge Mr S. Gibson Mrs A. Williams Cllr G. Brown	(Appointed 10 October 2022)
Charity number	1166598	
Principal address	10 Golden Square Berwick-upon-Tweed TD15 1BG	
Independent examiner	Colin Frame CA 17 Walkergate Berwick-upon-Tweed Northumberland TD15 1DJ	
Bankers	Bank of Scotland 61 Hide Hill (Berwick Branch) Berwick upon Tweed Northumberland TD15 1EN	
Solicitors	T.C. Smith 9 Church Street Berwick upon Tweed Northumberland TD15 1EF	
Investment advisors	Brewin Dolphin Apollo House Eboracum Way York Y031 7RE	

BERWICK YOUTH PROJECT

CONTENTS

	Page
Trustees' report	1 - 5
Independent examiner's report	6
Statement of financial activities	7 - 8
Balance sheet	9
Notes to the financial statements	10 - 22

BERWICK YOUTH PROJECT

TRUSTEES' REPORT

FOR THE YEAR ENDED 31 MARCH 2023

The Executive Committee present their report and financial statements for the year ended 31 March 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 Project's Constitution, 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

Berwick Youth Project (the Project's) objects for which it was set up are:

- The advancement of education for the public benefit in particular those young persons between the ages of 13 to 25 years, by providing advice and guidance upon questions of housing, social welfare benefits, homelessness, unemployment and other related topics;
- The protection and preservation of the good health of young persons who are or have been the victims of sexual or drug abuses by the provision of advice and a counselling and support service;
- The provision of short term accommodation and support for young people aged 16 to 25 in housing need; and
- The provision of social education and cultural opportunities for young people which may include overseas opportunities.

The Vision Statement

The fundamental purpose of the Project is to assist those young people who are struggling in life to achieve their full potential. The Project offers this assistance in several ways:

- We provide an Information and Support Project from our premises in Berwick town centre. It is open for 37 hours each week, and staffed by experienced workers including trained volunteers. We offer access to information on many topics pertinent to young people's lives, such as housing, drug and alcohol, sexual relationships, employment and training. Practical help is also on offer to complete forms, make telephone contacts and so on. The Project has an appropriately qualified Volunteer Counsellor to help support young people with therapeutic interventions. In addition, we can provide essential skills training to improve literacy and numeracy. Through our relationships with other partners we can offer access to funding sources, and opportunities for challenging experiences at home and abroad.
- The Beehive Young People's Café is open on two evenings and one day each week, providing a safe environment for young people to meet in a popular location. This venue offers a base for our Youth Work team, and enables many young people to access the range of opportunities on offer. These include holiday programmes, trips and outdoor activities.
- Our Supported Accommodation project provides young people with the opportunity to live independently for the first time. Our first floor housing in Golden Square are well maintained and furnished, and we offer housing and support to 16 to 25 year olds who are in housing need, often because of family breakdown or where they experience particular geographical disadvantage. In 2015, following the ending of a property lease, our provision reduced from 11 to 6 beds. We've been working to restore this to at least former levels, and aim to refurbish a former community centre to provide six new spaces.

The Trustees (Executive Committee) have paid due regard to guidance issued by the Charity Commission in deciding what activities the Project should undertake.

Achievements and Performance

Berwick Youth Project continues to provide a skilled, accessible and effective helping service for young people in North Northumberland. Issues that we had started to see pre-COVID have in our opinion been exacerbated by the pandemic, and we're seeing increasing numbers of young people struggling to deal with the challenges presented by everyday life and a lack of emotional resilience leading to problems at home, school and work.

During the last 12 months just under 200 young people accessed our Information, Advice and Support Service, with 54 receiving intensive support (that is, a longer period of engagement addressing significant and potentially harmful feelings, attitudes and situations) over a total of 695 sessions. An average of 12 sessions per service user is, we feel, an indicator of the investment we make in those young people who have most to gain from our provision, and we don't place an arbitrary limit on their needs.

An additional 71 individual's accessed group provision, either for specific one-off events or more regular provision such as the Community Crew. The Community Crew was launched in May 2021 to bring together several individuals who were desperately missing contact with their peers, and we could do this in a safe, supportive environment. This group now numbers over 50, and in addition to meeting twice weekly also form the cornerstone of our group holiday activities.

Our Supported Accommodation Team worked with 18 young people aged 16 to 25, and we directly accommodated 11 individuals, including two referrals from Scottish Borders Council. We believe that our accommodation, and the qualified support we provide, ensures a fantastic platform for a young person to begin their journey to independent living. That puts us rather at odds with the Local Authority, who would prefer to see young people moving directly to independent accommodation with external 'floating' support. As a result (along with our colleagues at Barnabas Safe and Sound in Morpeth) we have declined the opportunity to be part of a Council Framework which may put vulnerable young people into situations in which they may be even more vulnerable.

At the start of the year we were fully occupied, and twelve months later we had five spaces vacant out of six; thankfully due to some excellent work in assisting residents into full-time employment and secure tenancies with other housing providers such as Karbon Homes and Bernicia. Our waiting list has a history of peaks and troughs, and we're sure our occupancy rate will rise very soon.

We continue to be an AQA registered centre and as coordinator for this programme, we have quality assured and submitted 99 units from 17 students (6 of which are residents).

Residents in supported accommodation continue to attend both formal and informal life skills sessions and account for 25 of the 99 certificates achieved. Employment remains a focus for all residents and those who are not in work are actively encouraged to seek work or volunteer positions.

Estrangement from families continues to be the main reason why young people apply for supported accommodation. The majority of residents this year have been due to relationship breakdowns with parents, only one of which was relationship breakdown with partner. They have had no experience of living on their own and have very little outside support. Much of our support is based around gaining practical experience of managing a tenancy, budgeting money to meet household costs, claiming appropriate benefits, registrations at GP and dentist, registering on choice based letting sites and ensuring they have CV and ID in readiness for work. This is in addition to pre tenancy training accredited by AQA.

This period continues to be challenging not least by the investigations and findings of sub-standard accommodation and support mainly from lease-based models, bringing all of supported accommodation providers under intense scrutiny. This has led to not only meeting the National Statement of Expectations but also new legislation from the Bob Blackmore bill and the requirement for Ofsted inspections for 16-17 years old care leavers. Most of which is still not finalised leading to difficulties in having a quality assurance framework that meets all differing agency standards. Staffing has also been an issue due to ongoing health treatments which minimised staff resource for much of the year.

In September 2021 we started a new initiative with Berwick Academy, offering an alternative curriculum to six Sixth Form students with specific learning requirements. This has worked very well indeed and led to our 'Toolbox Project', which ran from April 2022 to March 2023 with funding from the North of Tyne Combined Authority and the Madeline Kinlen Fund.

Achievements and Performance continued
We'd really like to acknowledge and thank those funders who continued to support us, namely BBC Children in Need, the Northumberland Children's Trust, the Ballinger Trust, the FB and PFB Lough Fund, the EC Graham Charitable Trust, the National Lottery Community Fund and several smaller donations administered by the Community Foundation, including the Northern Angel Fund.

Sadly, we have just (June 2023) heard that Northumberland County Council have issued redundancy notices to its remaining Youth Service staff. In practice this makes little difference to us – we've had no NCC grant money for three years, and there's been no NCC staff working in the Berwick area. However this may present an opportunity for a fresh relationship with the North Area Family Hub, who have now been given a 0-19 years remit.

Financial Review
The Unrestricted General Fund recorded a deficit of £3,192 at 31 March 2023 (2022: £57,870 surplus).

During the year, the Project has again been successful in maintaining and developing existing activities. The total resources expended during the year totalled £305,504 (2022: £321,464).

The balance of free funds at 31 March 2023 was £202,841 (2022: £206,033). The Unrestricted Designated Fund balance represents the value of the Project's Land and Buildings together with the Community Centre reserve, totalling £841,351 (2022: £860,059). The Restricted Fund totalled £51,970 (2022: £76,412) and consists of donations and grants received for specific purposes and related expenditure.

Reserves Policy
The Executive Committee have reviewed the Project's reserves. This review considered the nature of the income and expenditure streams, the need to match variable income with fixed commitments and the nature of the reserves.

The Executive Committee considers that the reserves held, together with funding arrangements will allow the Project to fully meet its objects in the short to medium term.

Investment Policy
Investments are professionally managed by Brewin Dolphin, who provide advice to and act on the instructions of the Project's Executive Committee.

Investment objectives as prescribed to Brewin Dolphin are to achieve an income return with cautious risk. With this in mind, Brewin Dolphin have categorised the Youth Project as wishing to retain a degree of safety in their investment strategy but are also looking for a higher rate of investment return than that associated with being 'income dependent'. In doing so, they accept that the value of their investments and the income from them, are not guaranteed and will rise and fall to a greater extent than with an 'income dependent' portfolio. As much as half of the return is expected to be delivered from fixed interest investments, the yields from which are more predictable than capital appreciation from equity markets.

The investment portfolio is therefore comprised of a large proportion of British Government securities (Gilts) or bonds issued by other secure supranational organisations such as the European Investment Bank, as well as other income producing investments, such as corporate bonds and preference shares. These investments could form approximately one third to a half of the portfolio. The remaining exposure is expected to be achieved via diversified investments such as funds, index trackers and other Collective Investment Schemes. The portfolio may incorporate an allocation to direct shares of larger companies which Brewin Dolphin believe have sustainable dividend yields.

Risk Management
The Executive Committee have conducted a review of the major risks to which the Project is exposed and recognise the importance of, and their responsibility for, risk management. They are accordingly developing a system for regular review to mitigate the risks identified.

Public Benefit
In considering the operation, achievements and performance and finances of the Project, the Executive Committee are satisfied that public benefit has been provided in accordance with the Charities Act 2011 and guidance issued by the Charity Commission.

Future Plans
Having acquired the former Community Centre, Palace Street East in May 2020, we embarked on a major clean-up operation and submitted an application for Planning Consent and Listed Building Consent in July 2021. The task of developing a very damaged Grade Two Star Listed Building is not an easy one. We eventually obtained Planning Permission and Listed Building Consent in March 2023, but with 48 different conditions to those permissions, we're still working through a process which will lead to a tendering exercise, hopefully by the Summer of 2023.

With an estimated cost of just over £1million, this initiative would create eight new one-bedroom apartments and a two bedroom apartment for a resident concierge/caretaker. A new build project in the rear of the site could bring about the construction of a new store and garage to replace the building currently in use at Tweedmouth Middle School, which is in a deteriorating state and for which we have no security of tenure.

We have secured a grant of £400,000 from the Community Led Housing Fund, and fund-raising is on-going. Bringing this building to life will provide a much needed resource and will help to secure the Project's financial stability going forward.

Structure, Governance and Management
The Project is administered and managed in accordance with its Constitution adopted on 19 April 2016 and is registered as a Charitable Incorporated Organisation with the Charity Commission (Charity Number: 1166598).

Trustees
The Executive Committee who served during the year were:

Mr S. Weightman	
Mr G. Scott	
Mr S. Clough (Treasurer)	
Mrs K. Strachan	
Mr K. Smith	
Canon C. Smith	
Mr S. Landels (Chair)	
Mr A. Baker (Secretary)	
Cllr C. Bruce	(Resigned 10 October 2022)
Sgt D. Budge	
Mr S. Gibson	
Mrs A. Williams	
Cllr G. Brown	(Appointed 10 October 2022)

Management of the Project
The Project is managed by the members of the Executive Committee. The members of the Executive Committee, representing interested bodies, are elected annually and fall within the definition of Trustees under the Charities Act. The Executive Committee who served during the year are listed above and under the Project's Legal and Administrative Information. The Project Manager (John Bell), a non-voting committee member, is responsible for the day to day management of the Project, in his 29th year and is accountable to the Executive Committee. The Project Manager is responsible for all employees and volunteers.

Management of the Project continued
The Executive Committee of the Project meet on a quarterly basis, and the Project Manager provides activity and financial reports to these meetings. The Executive Committee include independent members of the community and interested bodies. Executive Committee members are required to declare their eligibility to fulfil the legal responsibilities of the role, and induction training and appropriate documentation is offered to new members.

Currently two Team Leaders manage different elements of the Project's activities, being; Information and Support (Debra Jerdan) and Supported Housing (Jackie Watson), both of whom have over 20 years of service. Our other staff are Cordelia Scott and Gary Morton, both of whom are full-time. Training on relevant management and supervisory issues is provided, and a system of staff appraisal and regular supervision is in place.

Employees and Volunteers
We would like to extend our sincere thanks to all that have supported the Project, but in particular the many organisations who have generously donated to our work, to our staff and volunteers for their skill and dedication, to Northumberland County Council for their administration of our payroll, to Greaves West and Ayre for their accounting support and advice, to our Executive Committee for representing the Project in the wider community and to all the local retailers for the supply of goods at discounted prices.

Statement of Trustees' Responsibilities
The Executive Committee are responsible for preparing the Trustees' Report and the financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

The law applicable to charities in England and Wales requires the Executive Committee to prepare financial statements for each financial year which give a true and fair view of the state of affairs of the Project and of the incoming resources and application of resources of the Project for that year.

In preparing these financial statements, the Executive Committee are required to:

- select suitable accounting policies and then apply them consistently;

- observe the methods and principles in the Charities SORP;

- make judgements and estimates that are reasonable and prudent;

- state whether applicable accounting standards have been followed, subject to any material departures disclosed and explained in the financial statements; and

- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charity will continue in operation.

The Executive Committee are responsible for keeping sufficient accounting records that disclose with reasonable accuracy at any time the financial position of the Project and enable them to ensure that the financial statements comply with the Charities Act 2011, the Charity (Accounts and Reports) Regulations 2008 and the provisions of the trust deed. They are also responsible for safeguarding the assets of the Project and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

The trustees' report was approved by the Board of Executive Committee.

Mr S. Clough (Treasurer)
Trustee
Dated: 9.8.23

Mr S. Landels (Chair)
Trustee
Dated: 9.8.2023

BERWICK YOUTH PROJECT

INDEPENDENT EXAMINER'S REPORT
TO THE EXECUTIVE COMMITTEE OF BERWICK YOUTH PROJECT

I report to the Executive Committee on my examination of the financial statements of Berwick Youth Project (the Project) for the year ended 31 March 2023.

Responsibilities and basis of report

As the Executive Committee of the Project 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 Project'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

Since the Project's gross income exceeded £250,000 your examiner must be a member of a body listed in section 145 of the 2011 Act. I confirm that I am qualified to undertake the examination because I am a member of the Institute of Chartered Accountants of Scotland, which is one of the listed bodies.

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 Project 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 accounts to be reached.

Colin Frame.

Colin Frame CA

17 Walkergate
Berwick-upon-Tweed
Northumberland
TD15 1DJ

Dated: 10th August 2023

BERWICK YOUTH PROJECT

STATEMENT OF FINANCIAL ACTIVITIES INCLUDING INCOME AND EXPENDITURE ACCOUNT

FOR THE YEAR ENDED 31 MARCH 2023

Current financial year

	Notes	Unrestricted funds general 2023 £	Unrestricted funds designated 2023 £	Restricted funds 2023 £	Total 2023 £	Total 2022 £
Income from:						
Grants and donations	**3**	104,985	-	94,486	199,471	320,809
Charitable activities	**4**	57,548	-	-	57,548	63,515
Other trading activities	**5**	10,455	-	6,996	17,451	36,023
Investments	**6**	7,834	-	-	7,834	6,555
Total income		180,822	-	101,482	282,304	426,902
Expenditure on:						
Raising funds	**7**	2,219	-	-	2,219	2,387
Charitable activities	**8**	158,652	18,708	125,925	303,285	319,077
Total resources expended		160,871	18,708	125,925	305,504	321,464
Net gains/(losses) on investments	**12**	(23,143)	-	-	(23,143)	5,118
Net movement in funds		(3,192)	(18,708)	(24,443)	(46,343)	110,556
Fund balances at 1 April 2022		206,033	860,059	76,413	1,142,505	1,031,948
Fund balances at 31 March 2023		202,841	841,351	51,970	1,096,162	1,142,504

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

All income and expenditure derives from continuing activities.

BERWICK YOUTH PROJECT

STATEMENT OF FINANCIAL ACTIVITIES (CONTINUED) INCLUDING INCOME AND EXPENDITURE ACCOUNT

FOR THE YEAR ENDED 31 MARCH 2023

Prior financial year

	Notes	Unrestricted funds general 2022 £	Unrestricted funds designated 2022 £	Restricted funds 2022 £	Total 2022 £
Income from:					
Grants and donations	3	130,834	-	189,975	320,809
Charitable activities	4	63,515	-	-	63,515
Other trading activities	5	7,085	-	28,938	36,023
Investments	6	6,555	-	-	6,555
Total income		207,989	-	218,913	426,902
Expenditure on:					
Raising funds	7	2,387	-	-	2,387
Charitable activities	8	152,850	18,708	147,519	319,077
Total resources expended		155,237	18,708	147,519	321,464
Net gains/(losses) on investments	12	5,118	-	-	5,118
Net movement in funds		57,870	(18,708)	71,394	110,556
Fund balances at 1 April 2021		148,163	878,767	5,018	1,031,948
Fund balances at 31 March 2022		206,033	860,059	76,412	1,142,504

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

All income and expenditure derives from continuing activities.

BERWICK YOUTH PROJECT

BALANCE SHEET

AS AT 31 MARCH 2023

	Notes	2023 £	2023 £	2022 £	2022 £
Fixed assets					
Tangible assets	**13**		689,736		710,280
Investments	**14**		212,781		244,428
			902,517		954,708
Current assets					
Stocks	**15**	100		100	
Debtors	**16**	16,432		19,585	
Cash at bank and in hand		207,477		222,522	
		224,009		242,207	
Creditors: amounts falling due within one year	**17**	(30,364)		(54,411)	
Net current assets			193,645		187,796
Total assets less current liabilities			1,096,162		1,142,504
Income funds					
Restricted funds	**19**		51,970		76,412
Unrestricted funds					
Designated funds	**20**	841,351		860,059	
General unrestricted funds		202,841		206,033	
			1,044,192		1,066,092
			1,096,162		1,142,504

The financial statements were approved by the Executive Committee on ..... 9th August 2023

Mr S. Clough (Treasurer)
Trustee

Mr S. Landels (Chair)
Trustee

1 Accounting policies

Charity information

Berwick Youth Project (the Project) is a Charitable Incorporated Organisation, registered in England with the Charity Commission, number 1166598.

1.1 Accounting convention

The accounts have been prepared in accordance with the Project's Constitution, 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). The Project is a Public Benefit Entity as defined by FRS 102.

The Project has taken advantage of the provisions in the SORP for charities applying FRS 102 Update Bulletin 1 not to prepare a Statement of Cash Flows.

The financial statements are prepared in sterling, which is the functional currency of the Project. 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 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 accounts, the Executive Committee have a reasonable expectation that the Project has adequate resources to continue in operational existence for the foreseeable future. Thus the Executive Committee continue to adopt the going concern basis of accounting in preparing the accounts.

1.3 Charitable funds

Unrestricted funds are available for use at the discretion of the Executive Committee in furtherance of their charitable objectives unless the funds have been designated for other purposes.

Designated funds are unrestricted funds that have been set aside by the Executive Committee for particular purposes.

Restricted funds are funds which are to be used in accordance with specific restrictions imposed by donors or which have been raised by the Project for particular purposes. The cost of raising and administering such funds are charged against the specific fund. The restricted income received during the year has been spent on projects in accordance with the restrictions imposed.

1.4 Incoming resources

Income is recognised when the Project 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 Project has been notified of the donation, unless performance conditions require deferral of the amount.

Intangible donations are included at the value of the services provided.

1 Accounting policies **(Continued)**

Resources expended
All expenditure is accounted for on an accruals basis. Resources expended are allocated to the particular activity where the cost can be directly related to that activity. However, the cost of overall direction and administration on each activity, comprising the salary and overhead costs of the central function, is apportioned on the following basis, based on the amount of staff time attributable to each activity.

	Direct Charitable Expenditure	Management and Administration	Costs of Generating Funds
Project Manager's Salary	70%	20%	10%
General Purpose Property Costs	50%	50%	-
Accommodation Project Property Costs	50%	50%	-
Postage, Stationery, Advertising & Telephone	70%	20%	10%
Administration Costs	75%	25%	-

1.5 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:

Land and buildings	None and straight line over 35 years
Property improvements	20% straight line
Equipment and computer equipment	25% straight line and 33.33% straight line
Fixtures and fittings	15% reducing balance
Motor vehicles	25% 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 net income/(expenditure) for the year.

Fixed assets are capitalised, at cost where the purchase price exceeds £500.

Any donated assets are capitalised at their estimated value at the time of receipt of the gift.

1.6 Fixed asset investments
Fixed asset investments are initially measured at transaction price excluding transaction costs, and are subsequently measured at fair value at each reporting date. Changes in fair value are recognised in net income/(expenditure) for the year. Transaction costs are expensed as incurred.

1.7 Impairment of fixed assets
At each reporting end date, the Project 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 Accounting policies **(Continued)**

1.8 Stocks

Stocks are stated at the lower of cost and estimated selling price less costs to complete and sell. Cost comprises direct materials and, where applicable, direct labour costs and those overheads that have been incurred in bringing the stocks to their present location and condition. Items held for distribution at no or nominal consideration are measured at the lower of replacement cost and cost.

Net realisable value is the estimated selling price less all estimated costs of completion and costs to be incurred in marketing, selling and distribution.

1.9 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.

1.10 Financial instruments

The Project has elected to apply the provisions of Section 11 'Basic Financial Instruments' and Section 12 'Other Financial Instruments Issues' of FRS 102 to all of its financial instruments.

Financial instruments are recognised in the Project's balance sheet when the Project becomes party to the contractual provisions of the instrument.

Financial assets and liabilities are offset, with the net amounts presented in the financial statements, when there is a legally enforceable right to set off the recognised amounts and there is an intention to settle on a net basis or to realise the asset and settle the liability simultaneously.

Basic financial assets

Basic financial assets, which include debtors and cash and bank balances, are initially measured at transaction price including transaction costs and are subsequently carried at amortised cost using the effective interest method unless the arrangement constitutes a financing transaction, where the transaction is measured at the present value of the future receipts discounted at a market rate of interest. Financial assets classified as receivable within one year are not amortised.

Basic financial liabilities

Basic financial liabilities, including creditors and bank loans are initially recognised at transaction price unless the arrangement constitutes a financing transaction, where the debt instrument is measured at the present value of the future payments discounted at a market rate of interest. Financial liabilities classified as payable within one year are not amortised.

Debt instruments are subsequently carried at amortised cost, using the effective interest rate method.

Trade creditors are obligations to pay for goods or services that have been acquired in the ordinary course of operations from suppliers. Amounts payable are classified as current liabilities if payment is due within one year or less. If not, they are presented as non-current liabilities. Trade creditors are recognised initially at transaction price and subsequently measured at amortised cost using the effective interest method.

Derecognition of financial liabilities

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

1 Accounting policies **(Continued)**

1.11 Employee benefits

The cost of any unused holiday entitlement is recognised in the period in which the employee's services are received.

Termination benefits are recognised immediately as an expense when the Project is demonstrably committed to terminate the employment of an employee or to provide termination benefits.

1.12 Leases

Rentals payable under operating leases, including any lease incentives received, are charged as an expense on a straight line basis over the term of the relevant lease.

1.13 Grants

All grants are used for charitable expenditure and capital items and are recognised in full in the year in which they are receivable, or when the conditions for receipt have been met.

1.14 Income from investments

Investment income comprises dividends receivable during the year on listed investments held in the Unrestricted General Funds and interest receivable.

2 Critical accounting estimates and judgements

In the application of the Project's accounting policies, the Executive Committee 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.

3 Grants and donations

	Unrestricted funds	Restricted funds	Total 2023	Total 2022
	£	£	£	£
Donations and gifts	104,985	94,486	199,471	306,841
COVID-19 support grants	-	-	-	13,968
	104,985	94,486	199,471	320,809

Unrestricted donations and gifts include an intangible donation of £1,000 (2022: £1,000) in the form of payroll services given by Northumberland County Council and recorded as Professional fees.

4 Charitable activities

	2023	2022
	£	£
Charitable rental income: Rent and housing benefits	57,548	63,515

5 Other trading activities

	Unrestricted funds general	Restricted funds	Total 2023	Total 2022
	£	£	£	£
Trading activity income: Service level agreement	10,455	6,996	17,451	36,023

6 Investments

	2023	2022
	£	£
Income from listed investments	7,834	6,555

7 Raising funds

	2023	2022
	£	£
Investment management costs	2,219	2,387
	2,219	2,387

8 Charitable activities

	Direct charitable expenditure	Governance costs	Costs of generating funds	Total 2023	Total 2022
	£	£	£	£	£
Staff costs	143,243	9,812	4,906	157,961	152,180
Depreciation and impairment	20,544	-	-	20,544	22,910
Postage, stationery, telephone and advertising	3,492	997	499	4,988	6,935
Sundry expenses	119	40	-	159	159
Property costs	26,621	26,621	-	53,242	39,748
Activities and events	16,179	-	-	16,179	22,397
Motor expenses	13,814	-	-	13,814	8,241
Volunteer expenses	422	-	-	422	1,903
Training and travel expenses	4,637	-	-	4,637	3,952
Furnishings, linen and kitchenware	752	-	-	752	776
Professional fees	-	24,846	-	24,846	54,331
Accountancy fee	-	4,074	-	4,074	3,702
Publications and subscriptions	1,667	-	-	1,667	1,117
Community Centre expenses	-	-	-	-	726
	231,490	66,390	5,405	303,285	319,077
Analysis by fund					
Unrestricted funds - general	126,917	31,735	-	158,652	
Unrestricted funds - designated	18,708	-	-	18,708	
Restricted funds	85,865	34,655	5,405	125,925	
	231,490	66,390	5,405	303,285	
For the year ended 31 March 2022					
Unrestricted funds - general	128,234	24,616	-		152,850
Unrestricted funds - designated	18,708	-	-		18,708
Restricted funds	78,016	64,112	5,391		147,519
	224,958	88,728	5,391		319,077

Governance costs included payments to the independent examiner of £4,074 (2022: £3,702) for accountancy services.

9 Executive Committee

No remuneration (2022: £Nil) directly or indirectly out of the funds of the Project was paid or payable for the year to any Executive Committee Member or to any person or persons known to be connected with any of them.

No reimbursement (2022: £Nil) of expenses has been made or is due to be made to any Executive Committee Member in respect of the year.

10 Employees

Number of employees
The average monthly number of employees during the year was:

	2023 Number	2022 Number
Full time employees	5	4
Part time employees	-	1
	5	5

Employment costs	2023 £	2022 £
Wages and salaries	138,521	135,484
Social security costs	12,151	10,021
Other pension costs	7,289	6,675
	157,961	152,180

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

11 Taxation

The charity is exempt from tax on income and gains falling within section 505 of the Taxes Act 1988 or section 252 of the Taxationof Chargeable Gains Act 1992 to the extent that these are applied to its charitable objects.

12 Net gains/(losses) on investments

	2023 £	2022 £
Revaluation of investments	(26,896)	(6,707)
Gain/(loss) on sale of investments	3,753	11,825
	(23,143)	5,118

13 Tangible fixed assets

	Land and buildings	Property improvements	Equipment and computer equipment	Fixtures and fittings	Motor vehicles	Total
	£	£	£	£	£	£
Cost						
At 1 April 2022	753,599	9,304	5,601	9,014	55,705	833,223
At 31 March 2023	753,599	9,304	5,601	9,014	55,705	833,223
Depreciation and impairment						
At 1 April 2022	93,540	9,304	4,581	4,266	11,252	122,943
Depreciation charged in the year	18,708	-	255	706	875	20,544
At 31 March 2023	112,248	9,304	4,836	4,972	12,127	143,487
Carrying amount						
At 31 March 2023	641,351	-	765	4,042	43,578	689,736
At 31 March 2022	660,059	-	1,020	4,748	44,453	710,280

14 Fixed asset investments

	Listed investments £
Cost or valuation	
At 1 April 2022	244,428
Additions in year	107,797
Valuation changes	(23,143)
Disposals	(116,301)
At 31 March 2023	212,781
Carrying amount	
At 31 March 2023	212,781
At 31 March 2022	244,428

Fixed asset investments revalued
Listed investments are stated at market value. The historical cost of the investments is £208,389 (2022: £213,266).

Investments are stated at their mid-market value at the balance sheet date.

Investments are professionally managed and valued by Brewin Dolphin. The investment objectives are to achieve a balance of income and capital growth with an emphasis on income, assuming a low risk profile.

The unrealised gains / (losses) arising from changes in market value are adjusted against the Unrestricted General Funds.

15 Stocks

	2023 £	2022 £
Finished goods and goods for resale	100	100

16 Debtors

Amounts falling due within one year:	2023 £	2022 £
Prepayments and accrued income	16,432	19,585

17 Creditors: amounts falling due within one year

	Notes	2023 £	2022 £
Deferred income	18	27,500	52,436
Other creditors		674	-
Accruals and deferred income		2,190	1,975
		30,364	54,411

18 Deferred income

	2023 £	2022 £
Other deferred income	27,500	52,436

Deferred income is made up as follows:

	£	£
Wellesley Trust	10,000	9,885
Bernicia Foundation	10,000	-
Ballinger Trust	7,500	-
North of Tyne VCSE Grant	-	23,331
Northumberland Children's Trust	-	10,000
Northumberland CAB: Madeline Kinlen Fund	-	9,220
	27,500	52,436

19 Restricted funds

The income funds of the Project include restricted funds comprising the following unexpended balances of donations and grants held on trust for specific purposes:

		Movement in funds					
	Balance at 1 April 2021	Incoming resources	Resources expended	Balance at 1 April 2022	Incoming resources	Resources expended	Balance at 31 March 2023
	£	£	£	£	£	£	£
General Purpose Fund	5,018	132,532	(93,462)	44,089	101,482	(102,079)	43,492
Community Centre Fund	-	86,381	(54,057)	32,324	-	(23,846)	8,478
	5,018	218,913	(147,519)	76,413	101,482	(125,925)	51,970

The Restricted General Purpose Fund consists of donations and grants received for specific purposes and related expenditure. The balance carried forward represents funds to be used in the next year and the value of restricted items capitalised.

The Restricted Community Centre Fund consists of donations and grants received specifically for the purpose of potentially redeveloping the former Community Centre. The balance carried forward represents unspent funds which will be used in future periods.

20 Designated funds

The income funds of the Project include the following designated funds which have been set aside out of unrestricted funds by the Executive Committee for specific purposes:

		Movement in funds			
	Balance at 1 April 2021	Resources expended	Balance at 1 April 2022	Resources expended	Balance at 31 March 2023
	£	£	£	£	£
Property Fund	678,767	(18,708)	660,059	(18,708)	641,351
Community Centre	200,000	-	200,000	-	200,000
	878,767	(18,708)	860,059	(18,708)	841,351

The Property Fund was a Restricted Fund transferred from the old Project in respect of the premises of the Project's Golden Square site. It represents the value of the land and building, with depreciation charged annually against the fund over the remaining life of the building. As there are no longer any restrictions on this fund and it is outwith any claw back period, the Executive Committee decided in 2018 to transfer the entire balance into a Designated Fund.

The Community Centre Fund is a fund designated by the Executive Committee towards the potential redevelopment of the former Community Centre, or any other such replacement of Supported Accommodation provision.

21 Analysis of net assets between funds

	Unrestricted Funds 2023	Designated Funds 2023	Restricted Funds 2023	Total 2023	Unrestricted Funds 2022	Designated Funds 2022	Restricted Funds 2022	Total 2022
	£	£	£	£	£	£	£	£
Fund balances at 31 March 2023 are represented by:								
Tangible assets	4,893	641,351	43,492	689,736	6,132	660,059	44,089	710,280
Investments	70,043	142,738	-	212,781	86,730	157,698	-	244,428
Current assets/(liabilities)	127,905	57,262	8,478	193,645	113,171	42,302	32,323	187,796
	202,841	841,351	51,970	1,096,162	206,033	860,059	76,412	1,142,504

22 Donations and Grants of £5,000 and over

During the year, grants and donations received of more than £5,000 were as follows:

	2023	2022
BBC Children in Need	£41,050	£40,550
Garfield Weston Foundation	£40,000	£40,000
Education Support Services	£25,650	£20,712
North of Tyne VCSE	£23,331	£Nil
Ballinger Trust	£17,500	£15,000
Com Foundation: F.B. & P.F.B. Lough Fund	£10,000	£14,800
Northumberland Children's Trust	£10,000	£10,000
Wellesley Trust	£9,885	£Nil
Northumberland CAB: Madeline Kinlen Fund	£9,220	£Nil
Com Foundation: Opencast Fund	£5,059	£Nil
Architectural Heritage Fund	£Nil	£54,381
BBC Children in Need: Youth Investment Fund	£Nil	£47,214
Community Housing Fund Revenue Programme	£Nil	£32,000
E.C. Graham Charitable Trust	£Nil	£10,000
National Lottery Awards For All	£Nil	£9,730

23 Related party transactions

Remuneration of key management personnel

The total remuneration of the senior management team excluding Employers National Insurance costs was:

	2023	2022
	£	£
Aggregate compensation	96,334	92,712

Key management has been determined to be the Executive Committee and the 3 members of the senior management team. The Executive Committee receive no remuneration or benefits.

Transactions with related parties

During the year, the Project incurred electrical expenses as part of it's normal maintenance programme of running costs from Landels Electrical LLP totalling £384 (2022: £905). Mr S. Landels is a member of Landels Electrical LLP as well as an Executive Committee Member of the Project. At the year end no balance remained outstanding (2022: £Nil).

BERWICK YOUTH PROJECT

DETAILED INCOME AND EXPENDITURE ACCOUNT

FOR THE YEAR ENDED 31 MARCH 2023

	£	2023 £	£	2022 £
Donations and legacies				
Unrestricted: Grants and donations	104,985		116,866	
Unrestricted: HMRC Job retention scheme income	-		13,968	
Restricted: Grants and donations	94,486		189,975	
		199,471		320,809
Other trading activities				
Unrestricted: SBC Accommodation framework	10,455		7,085	
Restricted: Wooler Youth Association	6,996		28,938	
		17,451		36,023
Investment income				
Unrestricted: Investment portfolio income		7,834		6,555
Incoming resources from charitable activities				
Unrestricted: Rents and housing benefits		57,548		63,515
Total incoming resources		282,304		426,902
Resources expended				
Costs of generating funds				
Investment management costs				
Unrestricted: Investment management costs		(2,219)		(2,387)
Balance Carried Forward		280,085		424,515

BERWICK YOUTH PROJECT

DETAILED INCOME AND EXPENDITURE ACCOUNT (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2023

	£	2023 £	£	2022 £
Balance Brought Forward		280,085		424,515
Charitable activities				
Direct charitable expenditure				
Unrestricted: Salaries	71,675		81,132	
Unrestricted: Depreciation	1,239		2,325	
Unrestricted: Postage, stationery, telephone and advertising	3,492		4,854	
Unrestricted: Sundry expenses	119		119	
Unrestricted: Property costs	24,121		19,874	
Unrestricted: Activities and events	6,179		3,941	
Unrestricted: Motor expenses	12,614		8,241	
Unrestricted: Volunteers' expenses	422		1,903	
Unrestricted: Training expenses	4,637		3,952	
Unrestricted: Furnishings, linen and kitchenware	752		776	
Unrestricted: Publications and subscriptions	1,667		1,117	
Designated: Depreciation	18,708		18,708	
Restricted: Salaries	71,568		56,957	
Restricted: Depreciation	597		1,877	
Restricted: Property costs	2,500		-	
Restricted: Activities and events	10,000		18,456	
Restricted: Motor expenses	1,200		-	
Restricted: Community centre expenses	-		726	
		(231,490)		(224,958)
Governance costs				
Unrestricted: Sundry expenses	40		40	
Unrestricted: Property costs	26,621		19,874	
Unrestricted: Professional fees	1,000		1,000	
Unrestricted: Accountancy	4,074		3,702	
Restricted: Salaries	9,812		9,394	
Restricted: Postage, stationery, telephone and advertising	997		1,387	
Restricted: Professional fees	23,846		53,331	
		(66,390)		(88,728)
Balance Carried Forward		(17,795)		110,829

BERWICK YOUTH PROJECT

DETAILED INCOME AND EXPENDITURE ACCOUNT (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2023

	£	2023 £	£	2022 £
Balance Brought Forward		(17,795)		110,829
Costs of generating funds				
Restricted: Salaries	4,906		4,697	
Restricted: Postage, stationery, telephone and advertising	499		694	
		(5,405)		(5,391)
Net movement on investments				
Unrestricted: Revaluation gain / (loss) on investments	(26,896)		(6,707)	
Unrestricted: Gain / (loss) on sale of investments	3,753		11,825	
		(23,143)		5,118
(Deficit)/Surplus for the Year		**(46,343)**		**110,556**

BERWICK YOUTH PROJECT

England & Wales - Charity number 1166598

Accounts

Charity registration number 1166598

BERWICK YOUTH PROJECT

ANNUAL REPORT AND UNAUDITED FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 MARCH 2022

BERWICK YOUTH PROJECT

LEGAL AND ADMINISTRATIVE INFORMATION

Executive Committee	Mr S. Weightman Mr G. Scott Mr S. Clough (Treasurer) Mrs K. Strachan Mr K. Smith Canon C. Smith (Chairman) Mr S. Landels (Vice-chairman) Mr A. Baker (Secretary) Cllr C. Bruce Sgt D. Budge Mr S. Gibson Mrs A. Williams
Charity number	1166598
Principal address	10 Golden Square Berwick-upon-Tweed TD15 1BG
Independent examiner	Colin Frame CA Greaves West & Ayre 17 Walkergate Berwick-upon-Tweed Northumberland TD15 1DJ
Bankers	Bank of Scotland 61 Hide Hill (Berwick Branch) Berwick upon Tweed Northumberland TD15 1EN
Solicitors	T.C. Smith 9 Church Street Berwick upon Tweed Northumberland TD15 1EF
Investment advisors	Brewin Dolphin Apollo House Eboracum Way York Y031 7RE

BERWICK YOUTH PROJECT

CONTENTS

	Page
Trustees' report	1 - 5
Independent examiner's report	6
Statement of financial activities	7 - 8
Balance sheet	9
Notes to the financial statements	10 - 22

BERWICK YOUTH PROJECT

TRUSTEES' REPORT

FOR THE YEAR ENDED 31 MARCH 2022

The Executive Committee present their report and financial statements for the year ended 31 March 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 Project's Constitution, 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

Berwick Youth Project (the Project's) objects for which it was set up are:

- The advancement of education for the public benefit in particular those young persons between the ages of 13 to 25 years, by providing advice and guidance upon questions of housing, social welfare benefits, homelessness, unemployment and other related topics;
- The protection and preservation of the good health of young persons who are or have been the victims of sexual or drug abuses by the provision of advice and a counselling and support service;
- The provision of short term accommodation and support for young people aged 16 to 25 in housing need; and
- The provision of social education and cultural opportunities for young people which may include overseas opportunities.

The Vision Statement

The fundamental purpose of the Project is to assist those young people who are struggling in life to achieve their full potential. The Project offers this assistance in several ways:

- We provide an Information and Support Project from our premises in Berwick town centre. It is open for 37 hours each week, and staffed by experienced workers including trained volunteers. We offer access to information on many topics pertinent to young people's lives, such as housing, drug and alcohol, sexual relationships, employment and training. Practical help is also on offer to complete forms, make telephone contacts and so on. The Project has an appropriately qualified Volunteer Counsellor to help support young people with therapeutic interventions. In addition, we can provide essential skills training to improve literacy and numeracy. Through our relationships with other partners we can offer access to funding sources, and opportunities for challenging experiences at home and abroad.
- The Beehive Young People's Café is open on two evenings and one day each week, providing a safe environment for young people to meet in a popular location. This venue offers a base for our Youth Work team, and enables many young people to access the range of opportunities on offer. These include holiday programmes, trips and outdoor activities.
- Our Supported Accommodation project provides young people with the opportunity to live independently for the first time. Our first floor housing in Golden Square are well maintained and furnished, and we offer housing and support to 16 to 25 year olds who are in housing need, often because of family breakdown or where they experience particular geographical disadvantage. In 2015, following the ending of a property lease, our provision reduced from 11 to 6 beds. We've been working to restore this to at least former levels, and aim to refurbish a former community centre to provide six new spaces.

The Trustees (Executive Committee) have paid due regard to guidance issued by the Charity Commission in deciding what activities the Project should undertake.

Achievements and Performance

The last twelve months has seen a return to something resembling normality following the challenges created by the ever-changing responses to the presence of COVID-19.

The number of young people engaging with the Project doubled compared to the year before, primarily due to the resumption of group activities. The 'Community Crew', which meets twice weekly in the Beehive Youth Club, was stimulated by those individuals who'd accessed mental health support during restrictions, and were desperate for safe but challenging activities and space to meet their friends. We delivered an extensive school holiday programme, and in Summer 2021 had a group activity on 33 out of 35 days.

Of particular note is our Christmas Food Distribution, which is in its fourth year. We collected surplus food (over 70 crates) from local shops on Christmas Eve, and within a few hours 12 volunteers repackaged it and delivered it to 59 grateful families which included 122 children and young people.

Over three hundred 13 to 25 year olds accessed our Information and Support Service, approximately half of whom sought information on a wide range of topics or just the safe space of the Drop-In. Just under 2,000 visits were made. A total of 76 young people received 'Intensive Support', that is, a longer period of engagement addressing significant and potentially harmful feelings, attitudes and situations. This accounted for over 1,100 visits to the Project.

"Thank you for seeing the good in him. We never hear anything good these days. Thank you for what you do." (Parent)

During this period we have accommodated 10 young people. Of those we have had three who have successfully moved on into their own accommodation. Another two have returned to the family home. We have had no unplanned leavers and no evictions. Coronavirus has had a major impact on applications and referrals but is now beginning to return to normal levels. At the start of the year our occupancy rate was only 17% dipping to zero at one point, however it is now at 53% overall for the year and at April 2022 we are fully occupied.

All residents have attended both formal and informal life skills sessions and have to date achieved a total of 13 accredited AQA units. Employment remains a focus for all residents. Those who are not in work are actively encouraged to seek work or volunteer positions. At the start of this year (2022-2023) all residents are in full or part time work (along with their education).

Whilst we no longer receive support funding from Northumberland County Council for those aged under 18, we have for the first time been successful in being awarded funding from the Scottish Borders social services. This is unusual as young people in the Scottish Borders are in law classed as being adults and therefore would not normally be awarded any support costs.

This period has been challenging not least by Coronavirus and its impact on referrals and the management of shared accommodation. In addition, we have 50% of residents who are under 18 estranged from families with no experience of living on their own and having very little outside support. This presents its own challenges in endeavouring to keep them safe, deal with normal adolescent behaviour and guide them into becoming good neighbours and maintain a healthy lifestyle. A lot of time is spent working out where their money has gone, reminding them of important meetings, checking their room is clean and tidy and ensuring they carry out designated chores. This is in addition to the more practical issues of establishing bank accounts, claiming appropriate benefits, registrations at GP and dentist, registering on choice based letting sites and ensuring they have CV and ID in readiness for work.

In September 2021 we started a new initiative with Berwick Academy, offering an alternative curriculum to six sixth form students with specific learning requirements. This has worked very well indeed:

"My son is now thriving - thank you BYP". S is a young person with multiple diagnoses. He hadn't engaged in education since Year 7, now he has an exemplary attendance record and from not wanting to learn as it was 'pointless' he has thrived in education sessions. He has goals for further education, has learned independent living skills, is able to be outside by himself, is able to tell his family about a variety of issues and has been signed off by his Educational Psychologist.

Achievements and Performance continued
With the help of additional funding this has spawned an additional service, the "Toolbox Project". This will start from April 2022 and provide opportunities for young people to become more employment ready through practical experiences and good relationships with local businesses.

We'd really like to acknowledge and thank those funders who continued to support us, namely BBC Children in Need, the Northumberland Children's Trust, the Ballinger Trust, the FB and PFB Lough Fund, the EC Graham Charitable Trust, the National Lottery Community Fund and several smaller donations administered by the Community Foundation, including the Northern Angel Fund.

Substantial new funding was gratefully received from the Garfield Weston Foundation (a generous two year revenue grant) and two grants specifically for our new Supported Accommodation venture at the former Community Centre, namely the Architectural Heritage Fund and the Community Led Housing Fund. Grants were also received from the Madeline Kinlen Fund and the North of Tyne Combined Authority, which fund different elements of our Toolbox Project in 2022/23, and the Wellesley Trust, for activities in 2022.

Financial Review
The Unrestricted General Fund recorded a surplus of £57,870 at 31 March 2022 (2021: £49,239 surplus).

During the year, the Project has again been successful in maintaining and developing existing activities. The total resources expended during the year totalled £321,464 (2021: £286,587).

The balance of free funds at 31 March 2022 was £206,033 (2021: £148,163). The Unrestricted Designated Fund balance represents the value of the Project's Land and Buildings together with the Community Centre reserve, totalling £860,059 (2021: £878,767). The Restricted Fund totalled £76,412 (2021: £5,018) and consists of donations and grants received for specific purposes and related expenditure.

Reserves Policy
The Executive Committee have reviewed the Project's reserves. This review considered the nature of the income and expenditure streams, the need to match variable income with fixed commitments and the nature of the reserves.

The Executive Committee considers that the reserves held, together with funding arrangements will allow the Project to fully meet its objects in the short to medium term.

Investment Policy
Investments are professionally managed by Brewin Dolphin, who provide advice to and act on the instructions of the Project's Executive Committee.

Investment objectives as prescribed to Brewin Dolphin are to achieve an income return with cautious risk. With this in mind, Brewin Dolphin have categorised the Youth Project as wishing to retain a degree of safety in their investment strategy but are also looking for a higher rate of investment return than that associated with being 'income dependent'. In doing so, they accept that the value of their investments and the income from them, are not guaranteed and will rise and fall to a greater extent than with an 'income dependent' portfolio. As much as half of the return is expected to be delivered from fixed interest investments, the yields from which are more predictable than capital appreciation from equity markets.

The investment portfolio is therefore comprised of a large proportion of British Government securities (Gilts) or bonds issued by other secure supranational organisations such as the European Investment Bank, as well as other income producing investments, such as corporate bonds and preference shares. These investments could form approximately one third to a half of the portfolio. The remaining exposure is expected to be achieved via diversified investments such as funds, index trackers and other Collective Investment Schemes. The portfolio may incorporate an allocation to direct shares of larger companies which Brewin Dolphin believe have sustainable dividend yields.

Risk Management
The Executive Committee have conducted a review of the major risks to which the Project is exposed and recognise the importance of, and their responsibility for, risk management. They are accordingly developing a system for regular review to mitigate the risks identified.

Public Benefit
In considering the operation, achievements and performance and finances of the Project, the Executive Committee are satisfied that public benefit has been provided in accordance with the Charities Act 2011 and guidance issued by the Charity Commission.

Future Plans
Having acquired the former Community Centre, Palace Street East in May 2020, we embarked on a major clean-up operation and submitted an application for Planning Consent and Listed Building Consent in July 2021. The task of developing a very damaged Grade Two Star Listed Building is not an easy one, and at June 2022 we haven't yet been granted the necessary permissions but are hopeful that we're getting close!

With an estimated cost of just over £1million, this initiative would create eight new one-bedroom apartments and a two bedroom apartment for a resident concierge/caretaker. A new build project in the rear of the site could bring about the construction of a new store and garage to replace the building currently in use at Tweedmouth Middle School, which is in a deteriorating state and for which we have no security of tenure.

We have secured a grant of £400,000 from the Community Led Housing Fund, and fund-raising is on-going. This will be aided by the granting of Planning Permission and more accurate development costs. Bringing this building to life will provide a much needed resource and will help to secure the Project's financial stability going forward.

Structure, Governance and Management
The Project is administered and managed in accordance with its Constitution adopted on 19 April 2016 and is registered as a Charitable Incorporated Organisation with the Charity Commission (Charity Number: 1166598).

Trustees
The Executive Committee who served during the year were:
Mr S. Weightman
Mr G. Scott
Mr S. Clough (Treasurer)
Mrs K. Strachan
Mr K. Smith
Canon C. Smith (Chairman)
Cllr A. Forbes (Resigned 12 July 2021)
Mr S. Landels (Vice-chairman)
Mr A. Baker (Secretary)
Cllr C. Bruce
Sgt D. Budge
Mr S. Gibson
Mrs A. Williams

Management of the Project
The Project is managed by the members of the Executive Committee. The members of the Executive Committee, representing interested bodies, are elected annually and fall within the definition of Trustees under the Charities Act. The Executive Committee who served during the year are listed above and under the Project's Legal and Administrative Information. The Project Manager (John Bell), a non-voting committee member, is responsible for the day to day management of the Project, in his 28th year and is accountable to the Executive Committee. The Project Manager is responsible for all employees and volunteers.

Management of the Project continued
The Executive Committee of the Project meet on a quarterly basis, and the Project Manager provides activity and financial reports to these meetings. The Executive Committee include independent members of the community and interested bodies. Executive Committee members are required to declare their eligibility to fulfil the legal responsibilities of the role, and induction training and appropriate documentation is offered to new members.

Currently two Team Leaders manage different elements of the Project's activities, being; Information and Support (Debra Jerdan) and Supported Housing (Jackie Watson), both of whom have over 20 years of service. Our other staff are Cordelia Scott and Gary Morton, both of whom are full-time. Training on relevant management and supervisory issues is provided, and a system of staff appraisal and regular supervision is in place.

Employees and Volunteers
We would like to extend our sincere thanks to all that have supported the Project, but in particular the many organisations who have generously donated to our work, to our staff and volunteers for their skill and dedication, to Northumberland County Council for their administration of our payroll, to Greaves West and Ayre for their accounting support and advice, to our Executive Committee for representing the Project in the wider community and to all the local retailers for the supply of goods at discounted prices.

Statement of Trustees' Responsibilities
The Executive Committee are responsible for preparing the Trustees' Report and the financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

The law applicable to charities in England and Wales requires the Executive Committee to prepare financial statements for each financial year which give a true and fair view of the state of affairs of the Project and of the incoming resources and application of resources of the Project for that year.

In preparing these financial statements, the Executive Committee are required to:

- select suitable accounting policies and then apply them consistently;

- observe the methods and principles in the Charities SORP;

- make judgements and estimates that are reasonable and prudent;

- state whether applicable accounting standards have been followed, subject to any material departures disclosed and explained in the financial statements; and

- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charity will continue in operation.

The Executive Committee are responsible for keeping sufficient accounting records that disclose with reasonable accuracy at any time the financial position of the Project and enable them to ensure that the financial statements comply with the Charities Act 2011, the Charity (Accounts and Reports) Regulations 2008 and the provisions of the trust deed. They are also responsible for safeguarding the assets of the Project and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

The trustees' report was approved by the Board of Executive Committee.

.....
Mr S. Clough (Treasurer)
Trustee
Dated: 16.8.22

.....
Canon C. Smith (Chairman)
Trustee
Dated: 16/08/22

BERWICK YOUTH PROJECT

INDEPENDENT EXAMINER'S REPORT

TO THE EXECUTIVE COMMITTEE OF BERWICK YOUTH PROJECT

I report to the Executive Committee on my examination of the financial statements of Berwick Youth Project (the Project) for the year ended 31 March 2022.

Responsibilities and basis of report

As the Executive Committee of the Project 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 Project'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

Since the Project's gross income exceeded £250,000 your examiner must be a member of a body listed in section 145 of the 2011 Act. I confirm that I am qualified to undertake the examination because I am a member of the Institute of Chartered Accountants of Scotland, which is one of the listed bodies.

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 Project 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 accounts to be reached.

Colin Frame.

Colin Frame CA

Greaves West & Ayre
17 Walkergate
Berwick-upon-Tweed
Northumberland
TD15 1DJ

Dated: 16 August 2022

BERWICK YOUTH PROJECT

STATEMENT OF FINANCIAL ACTIVITIES INCLUDING INCOME AND EXPENDITURE ACCOUNT

FOR THE YEAR ENDED 31 MARCH 2022

Current financial year

	Notes	Unrestricted funds general 2022 £	Unrestricted funds designated 2022 £	Restricted funds 2022 £	Total 2022 £	Total 2021 £
Income from:						
Grants and donations	**3**	130,834	-	189,975	320,809	223,769
Charitable activities	**4**	63,515	-	-	63,515	30,160
Other trading activities	**5**	7,085	-	28,938	36,023	21,672
Investments	**6**	6,555	-	-	6,555	7,625
Total income		207,989	-	218,913	426,902	283,226
Expenditure on:						
Raising funds	**7**	2,387	-	-	2,387	2,191
Charitable activities	**8**	152,850	18,708	147,519	319,077	283,375
Other	**11**	-	-	-	-	1,021
Total resources expended		155,237	18,708	147,519	321,464	286,587
Net gains/(losses) on investments	**12**	5,118	-	-	5,118	34,410
Net movement in funds		57,870	(18,708)	71,394	110,556	31,049
Fund balances at 1 April 2021		148,163	878,767	5,018	1,031,948	1,000,900
Fund balances at 31 March 2022		206,033	860,059	76,412	1,142,504	1,031,949

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

All income and expenditure derives from continuing activities.

BERWICK YOUTH PROJECT

STATEMENT OF FINANCIAL ACTIVITIES (CONTINUED) INCLUDING INCOME AND EXPENDITURE ACCOUNT

FOR THE YEAR ENDED 31 MARCH 2022

Prior financial year

	Notes	Unrestricted funds general 2021 £	Unrestricted funds designated 2021 £	Restricted funds 2021 £	Total 2021 £
Income from:					
Grants and donations	3	82,460	-	141,309	223,769
Charitable activities	4	30,160	-	-	30,160
Other trading activities	5	6,634	-	15,038	21,672
Investments	6	7,625	-	-	7,625
Total income		126,879	-	156,347	283,226
Expenditure on:					
Raising funds	7	2,191	-	-	2,191
Charitable activities	8	108,838	18,708	155,829	283,375
Other	11	1,021	-	-	1,021
Total resources expended		112,050	18,708	155,829	286,587
Net gains/(losses) on investments	12	34,410	-	-	34,410
Net movement in funds		49,239	(18,708)	518	31,049
Fund balances at 1 April 2020		98,924	897,475	4,501	1,000,900
Fund balances at 31 March 2021		148,163	878,767	5,019	1,031,949

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

All income and expenditure derives from continuing activities.

BERWICK YOUTH PROJECT

BALANCE SHEET

AS AT 31 MARCH 2022

	Notes	2022 £	2022 £	2021 £	2021 £
Fixed assets					
Tangible assets	**13**		710,280		692,242
Investments	**14**		244,428		235,732
			954,708		927,974
Current assets					
Stocks	**16**	100		100	
Debtors	**17**	19,585		13,129	
Cash at bank and in hand		222,522		124,751	
		242,207		137,980	
Creditors: amounts falling due within one year	**18**	(54,411)		(34,005)	
Net current assets			187,796		103,975
Total assets less current liabilities			1,142,504		1,031,949
Income funds					
Restricted funds	**20**		76,412		5,019
Unrestricted funds					
Designated funds	**21**	860,059		878,767	
General unrestricted funds		206,033		148,163	
			1,066,092		1,026,930
			1,142,504		1,031,949

The financial statements were approved by the Executive Committee on 16/08/22

.....
Mr S. Clough (Treasurer)
Trustee

.....
Canon C. Smith (Chairman)
Trustee

1 Accounting policies

Charity information

Berwick Youth Project (the Project) is a Charitable Incorporated Organisation, registered in England with the Charity Commission, number 1166598.

1.1 Accounting convention

The accounts have been prepared in accordance with the Project's Constitution, 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). The Project is a Public Benefit Entity as defined by FRS 102.

The Project has taken advantage of the provisions in the SORP for charities applying FRS 102 Update Bulletin 1 not to prepare a Statement of Cash Flows.

The financial statements are prepared in sterling, which is the functional currency of the Project. 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 accounts, the Executive Committee have a reasonable expectation that the Project has adequate resources to continue in operational existence for the foreseeable future. Thus the Executive Committee continue to adopt the going concern basis of accounting in preparing the accounts.

1.3 Charitable funds

Unrestricted funds are available for use at the discretion of the Executive Committee in furtherance of their charitable objectives unless the funds have been designated for other purposes.

Designated funds are unrestricted funds that have been set aside by the Executive Committee for particular purposes.

Restricted funds are funds which are to be used in accordance with specific restrictions imposed by donors or which have been raised by the Project for particular purposes. The cost of raising and administering such funds are charged against the specific fund. The restricted income received during the year has been spent on projects in accordance with the restrictions imposed.

1.4 Incoming resources

Income is recognised when the Project 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 Project has been notified of the donation, unless performance conditions require deferral of the amount.

Intangible donations are included at the value of the services provided.

1 Accounting policies **(Continued)**

Resources expended

All expenditure is accounted for on an accruals basis. Resources expended are allocated to the particular activity where the cost can be directly related to that activity. However, the cost of overall direction and administration on each activity, comprising the salary and overhead costs of the central function, is apportioned on the following basis, based on the amount of staff time attributable to each activity.

	Direct Charitable Expenditure	Management and Administration	Costs of Generating Funds
Project Manager's Salary	70%	20%	10%
General Purpose Property Costs	50%	50%	-
Accommodation Project Property Costs	50%	50%	-
Postage, Stationery, Advertising & Telephone	70%	20%	10%
Administration Costs	75%	25%	-

1.5 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:

Land and buildings	None and straight line over 35 years
Property improvements	20% straight line
Equipment and computer equipment	25% straight line and 33.33% straight line
Fixtures and fittings	15% reducing balance
Motor vehicles	25% 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 net income/(expenditure) for the year.

Fixed assets are capitalised, at cost where the purchase price exceeds £500.

Any donated assets are capitalised at their estimated value at the time of receipt of the gift.

1.6 Fixed asset investments

Fixed asset investments are initially measured at transaction price excluding transaction costs, and are subsequently measured at fair value at each reporting date. Changes in fair value are recognised in net income/(expenditure) for the year. Transaction costs are expensed as incurred.

1.7 Impairment of fixed assets

At each reporting end date, the Project 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 **Accounting policies** **(Continued)**

1.8 Stocks

Stocks are stated at the lower of cost and estimated selling price less costs to complete and sell. Cost comprises direct materials and, where applicable, direct labour costs and those overheads that have been incurred in bringing the stocks to their present location and condition. Items held for distribution at no or nominal consideration are measured at the lower of replacement cost and cost.

Net realisable value is the estimated selling price less all estimated costs of completion and costs to be incurred in marketing, selling and distribution.

1.9 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.

1.10 Financial instruments

The Project has elected to apply the provisions of Section 11 'Basic Financial Instruments' and Section 12 'Other Financial Instruments Issues' of FRS 102 to all of its financial instruments.

Financial instruments are recognised in the Project's balance sheet when the Project becomes party to the contractual provisions of the instrument.

Financial assets and liabilities are offset, with the net amounts presented in the financial statements, when there is a legally enforceable right to set off the recognised amounts and there is an intention to settle on a net basis or to realise the asset and settle the liability simultaneously.

Basic financial assets

Basic financial assets, which include debtors and cash and bank balances, are initially measured at transaction price including transaction costs and are subsequently carried at amortised cost using the effective interest method unless the arrangement constitutes a financing transaction, where the transaction is measured at the present value of the future receipts discounted at a market rate of interest. Financial assets classified as receivable within one year are not amortised.

Basic financial liabilities

Basic financial liabilities, including creditors and bank loans are initially recognised at transaction price unless the arrangement constitutes a financing transaction, where the debt instrument is measured at the present value of the future payments discounted at a market rate of interest. Financial liabilities classified as payable within one year are not amortised.

Debt instruments are subsequently carried at amortised cost, using the effective interest rate method.

Trade creditors are obligations to pay for goods or services that have been acquired in the ordinary course of operations from suppliers. Amounts payable are classified as current liabilities if payment is due within one year or less. If not, they are presented as non-current liabilities. Trade creditors are recognised initially at transaction price and subsequently measured at amortised cost using the effective interest method.

Derecognition of financial liabilities

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

1 Accounting policies **(Continued)**

1.11 Employee benefits

The cost of any unused holiday entitlement is recognised in the period in which the employee's services are received.

Termination benefits are recognised immediately as an expense when the Project is demonstrably committed to terminate the employment of an employee or to provide termination benefits.

1.12 Leases

Rentals payable under operating leases, including any lease incentives received, are charged as an expense on a straight line basis over the term of the relevant lease.

1.13 Grants

All grants are used for charitable expenditure and capital items and are recognised in full in the year in which they are receivable, or when the conditions for receipt have been met.

1.14 Income from investments

Investment income comprises dividends receivable during the year on listed investments held in the Unrestricted General Funds and interest receivable.

2 Critical accounting estimates and judgements

In the application of the Project's accounting policies, the Executive Committee 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.

3 Grants and donations

	Unrestricted funds	Restricted funds	Total 2022	Total 2021
	£	£	£	£
Donations and gifts	116,866	189,975	306,841	155,661
COVID-19 support grants	13,968	-	13,968	68,108
	130,834	189,975	320,809	223,769

Unrestricted donations and gifts include an intangible donation of £1,000 (2021: £1,000) in the form of payroll services given by Northumberland County Council and recorded as Professional fees.

4 Charitable activities

	2022	2021
	£	£
Charitable rental income: Rent and housing benefits	63,515	29,970
Tuck shop takings	-	190
	63,515	30,160

5 Other trading activities

	Unrestricted funds general	Restricted funds	Total 2022	Total 2021
	£	£	£	£
Trading activity income: Service level agreement	7,085	28,938	36,023	21,672

6 Investments

	2022	2021
	£	£
Income from listed investments	6,555	7,623
Interest receivable	-	2
	6,555	7,625

7 Raising funds

	2022	2021
	£	£
Investment management costs	2,387	2,191
	2,387	2,191

8 Charitable activities

	Direct charitable expenditure	Governance costs	Costs of generating funds	Total 2022	Total 2021
	£	£	£	£	£
Staff costs	138,089	9,394	4,697	152,180	163,555
Depreciation and impairment	22,910	-	-	22,910	23,727
Postage, stationery, telephone and advertising	4,854	1,387	694	6,935	8,639
Sundry expenses	119	40	-	159	157
Property costs	19,874	19,874	-	39,748	29,702
Activities and events	22,397	-	-	22,397	13,782
Motor expenses	8,241	-	-	8,241	5,354
Volunteer expenses	1,903	-	-	1,903	942
Training and travel expenses	3,952	-	-	3,952	5,693
Furnishings, linen and kitchenware	776	-	-	776	866
Professional fees	-	54,331	-	54,331	1,500
Accountancy fee	-	3,702	-	3,702	3,600
Publications and subscriptions	1,117	-	-	1,117	1,232
Community Centre expenses	726	-	-	726	24,626
	224,958	88,728	5,391	319,077	283,375
Analysis by fund					
Unrestricted funds - general	128,234	24,616	-	152,850	
Unrestricted funds - designated	18,708	-	-	18,708	
Restricted funds	78,016	64,112	5,391	147,519	
	224,958	88,728	5,391	319,077	
For the year ended 31 March 2021					
Unrestricted funds - general	88,848	19,990	-		108,838
Unrestricted funds - designated	18,708	-	-		18,708
Restricted funds	139,268	11,041	5,520		155,829
	246,824	31,031	5,520		283,375

Governance costs included payments to the independent examiner of £3,702 (2021: £3,600) for accountancy services.

9 Executive Committee

No remuneration (2021: £Nil) directly or indirectly out of the funds of the Project was paid or payable for the year to any Executive Committee Member or to any person or persons known to be connected with any of them.

No reimbursement (2021: £Nil) of expenses has been made or is due to be made to any Executive Committee Member in respect of the year.

10 Employees

Number of employees

The average monthly number of employees during the year was:

	2022 Number	2021 Number
Full time employees	4	4
Part time employees	1	3
	5	7

Employment costs	2022 £	2021 £
Wages and salaries	135,484	147,196
Social security costs	10,021	10,089
Other pension costs	6,675	6,270
	152,180	163,555

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

11 Other

	2022 £	2021 £
Net loss on disposal of tangible fixed assets	-	1,021

12 Net gains/(losses) on investments

	2022 £	2021 £
Revaluation of investments	(6,707)	32,864
Gain/(loss) on sale of investments	11,825	1,546
	5,118	34,410

13 **Tangible fixed assets**

	Land and buildings	Property improvements	Equipment and computer equipment	Fixtures and fittings	Motor vehicles	Total
	£	£	£	£	£	£
Cost						
At 1 April 2021	753,599	9,304	5,601	9,014	14,757	792,275
Additions	-	-	-	-	40,948	40,948
At 31 March 2022	753,599	9,304	5,601	9,014	55,705	833,223
Depreciation and impairment						
At 1 April 2021	74,832	7,436	4,242	3,438	10,085	100,033
Depreciation charged in the year	18,708	1,868	339	828	1,167	22,910
At 31 March 2022	93,540	9,304	4,581	4,266	11,252	122,943
Carrying amount						
At 31 March 2022	660,059	-	1,020	4,748	44,453	710,280
At 31 March 2021	678,767	1,868	1,359	5,576	4,672	692,242

14 Fixed asset investments

	Listed investments £
Cost or valuation	
At 1 April 2021	235,732
Additions in year	32,969
Valuation changes	5,118
Disposals	(29,391)
At 31 March 2022	244,428
Carrying amount	
At 31 March 2022	244,428
At 31 March 2021	235,732

Fixed asset investments revalued
Listed investments are stated at market value. The historical cost of the investments is £213,266 (2021: £197,898).

Investments are stated at their mid-market value at the balance sheet date.

Investments are professionally managed and valued by Brewin Dolphin. The investment objectives are to achieve a balance of income and capital growth with an emphasis on income, assuming a low risk profile.

The unrealised gains / (losses) arising from changes in market value are adjusted against the Unrestricted General Funds.

15 Financial instruments

	2022 £	2021 £
Carrying amount of financial assets		
Instruments measured at fair value through profit or loss	244,428	235,732

16 Stocks

	2022 £	2021 £
Finished goods and goods for resale	100	100

17 Debtors

	2022 £	2021 £
Amounts falling due within one year:		
Prepayments and accrued income	19,585	13,129

18 Creditors: amounts falling due within one year

	Notes	2022 £	2021 £
Deferred income	19	52,436	29,730
Other creditors		-	2,810
Accruals and deferred income		1,975	1,465
		54,411	34,005

19 Deferred income

	2022 £	2021 £
Other deferred income	52,436	29,730

Deferred income is made up as follows:

	£	£
E.C. Graham Charitable Trust	-	10,000
Northumberland Children's Trust	10,000	10,000
National Lottery Awards for All	-	9,730
Northumberland CAB: Madeline Kinlen Fund	9,220	
North of Tyne VCSE Grant	23,331	-
Wellesley Trust	9,885	-
	52,436	29,730

20 Restricted funds

The income funds of the Project include restricted funds comprising the following unexpended balances of donations and grants held on trust for specific purposes:

	Movement in funds						
	Balance at 1 April 2020	Incoming resources	Resources expended	Balance at 1 April 2021	Incoming resources	Resources expended	Balance at 31 March 2022
	£	£	£	£	£	£	£
General Purpose Fund	4,501	156,347	(155,829)	5,018	132,532	(93,462)	44,088
Community Centre Fund	-	-	-	-	86,381	(54,057)	32,324
	4,501	156,347	(155,829)	5,018	218,913	(147,519)	76,412

The Restricted General Purpose Fund consists of donations and grants received for specific purposes and related expenditure. The balance carried forward represents funds to be used in the next year and the value of restricted items capitalised.

The Restricted Community Centre Fund consists of donations and grants received specifically for the purpose of potentially redeveloping the former Community Centre. The balance carried forward represents unspent funds which will be used in future periods.

21 Designated funds

The income funds of the Project include the following designated funds which have been set aside out of unrestricted funds by the Executive Committee for specific purposes:

	Movement in funds				
	Balance at 1 April 2020	Resources expended	Balance at 1 April 2021	Resources expended	Balance at 31 March 2022
	£	£	£	£	£
Property Fund	697,475	(18,708)	678,767	(18,708)	660,059
Community Centre	200,000	-	200,000	-	200,000
	897,475	(18,708)	878,767	(18,708)	860,059

The Property Fund was a Restricted Fund transferred from the old Project in respect of the premises of the Project's Golden Square site. It represents the value of the land and building, with depreciation charged annually against the fund over the remaining life of the building. As there are no longer any restrictions on this fund and it is outwith any claw back period, the Executive Committee decided in 2018 to transfer the entire balance into a Designated Fund.

The Community Centre Fund is a fund designated by the Executive Committee towards the potential redevelopment of the former Community Centre, or any other such replacement of Supported Accommodation provision.

22 Analysis of net assets between funds

	Unrestricted Funds 2022	Designated Funds 2022	Restricted Funds 2022	Total 2022	Unrestricted Funds 2021	Designated Funds 2021	Restricted Funds 2021	Total 2021
	£	£	£	£	£	£	£	£
Fund balances at 31 March 2022 are represented by:								
Tangible assets	6,132	660,059	44,089	710,280	8,456	678,767	5,019	692,242
Investments	86,730	157,698	-	244,428	75,888	159,844	-	235,732
Current assets/(liabilities)	113,171	42,302	32,323	187,796	63,819	40,156	-	103,975
	206,033	860,059	76,412	1,142,504	148,163	878,767	5,019	1,031,949

23 Donations and Grants of £5,000 and over

During the year, grants and donations received of more than £5,000 were as follows:

	2022	2021
Architectural Heritage Fund	£54,381	£Nil
BBC Children in Need: Youth Investment Fund	£47,214	£Nil
BBC Children in Need	£40,550	£39,840
Garfield Weston Foundation	£40,000	£Nil
Community Housing Fund Revenue Programme	£32,000	£Nil
Education Support Services	£20,712	£Nil
Ballinger Trust	£15,000	£10,000
Com Foundation: F.B. & P.F.B. Lough Fund	£14,800	£10,000
Northumberland Children's Trust	£10,000	£10,000
E.C. Graham Charitable Trust	£10,000	£Nil
National Lottery Awards For All	£9,730	£Nil
National Lottery Community Fund	£Nil	£37,525
Homeless Link	£Nil	£25,000
Virgin Money Foundation	£Nil	£9,504
NCC Youth Work Fund	£Nil	£5,000

24 Related party transactions

Remuneration of key management personnel

The total remuneration of the senior management team excluding Employers National Insurance costs was:

	2022	2021
	£	£
Aggregate compensation	92,712	99,764

Key management has been determined to be the Executive Committee and the 3 members of the senior management team. The Executive Committee receive no remuneration or benefits.

Transactions with related parties

During the year, the Project incurred electrical expenses as part of it's normal maintenance programme of running costs from Landels Electrical LLP totalling £905 (2021: £672). Mr S. Landels is a member of Landels Electrical LLP as well as an Executive Committee Member of the Project. At the year end no balance remained outstanding (2021: £Nil).

BERWICK YOUTH PROJECT

England & Wales - Charity number 1166598

Accounts

Charity Registration No. 1166598

BERWICK YOUTH PROJECT

ANNUAL REPORT AND UNAUDITED FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 MARCH 2021

BERWICK YOUTH PROJECT

LEGAL AND ADMINISTRATIVE INFORMATION

Executive Committee	Mr S. Weightman Mr G. Scott Mr S. Clough (Treasurer) Mrs K. Strachan Mr K. Smith Canon C. Smith (Chairman) Mr A. Manley (Resigned 24 July 2020) Cllr A. Forbes (Resigned 12 July 2021) Mr S. Landels (Vice-chairman) Mr A. Baker (Secretary) Cllr C. Bruce (Appointed 12 July 2021) Sgt D. Budge (Appointed 12 July 2021) Mr S. Gibson (Appointed 12 July 2021) Mrs A. Williams (Appointed 12 July 2021)
Charity number	1166598
Principal address	10 Golden Square Berwick-upon-Tweed TD15 1BG
Independent examiner	Colin Frame CA 17 Walkergate Berwick-upon-Tweed Northumberland TD15 1DJ
Bankers	Bank of Scotland 61 Hide Hill (Berwick Branch) Berwick upon Tweed Northumberland TD15 1EN
Solicitors	T.C. Smith 9 Church Street Berwick upon Tweed Northumberland TD15 1EF
Investment advisors	Brewin Dolphin Apollo House Eboracum Way York Y031 7RE

BERWICK YOUTH PROJECT

CONTENTS

	Page
Trustees' report	1 - 6
Independent examiner's report	7
Statement of financial activities	8 - 9
Balance sheet	10
Notes to the financial statements	11 - 24

BERWICK YOUTH PROJECT

TRUSTEES' REPORT

FOR THE YEAR ENDED 31 MARCH 2021

The Executive Committee present their report and financial statements for the year ended 31 March 2021.

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 Project's Constitution, 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

Berwick Youth Project (the Project's) objects for which it was set up are:

- The advancement of education for the public benefit in particular those young persons between the ages of 13 to 25 years, by providing advice and guidance upon questions of housing, social welfare benefits, homelessness, unemployment and other related topics;
- The protection and preservation of the good health of young persons who are or have been the victims of sexual or drug abuses by the provision of advice and a counselling and support service;
- The provision of short term accommodation and support for young people aged 16 to 25 in housing need; and
- The provision of social education and cultural opportunities for young people which may include overseas opportunities.

The Vision Statement

The fundamental purpose of the Project is to assist those young people who are struggling in life to achieve their full potential. The Project offers this assistance in several ways:

- We provide an Information and Support Project from our premises in Berwick town centre. It is open for 37 hours each week, and staffed by experienced workers including trained volunteers. We offer access to information on many topics pertinent to young people's lives, such as housing, drug and alcohol, sexual relationships, employment and training. Practical help is also on offer to complete forms, make telephone contacts and so on. The Project has an appropriately qualified Volunteer Counsellor to help support young people with therapeutic interventions. In addition, we can provide essential skills training to improve literacy and numeracy. Through our relationships with other partners we can offer access to funding sources, and opportunities for challenging experiences at home and abroad.
- The Beehive Young People's Café is open on two evenings and one day each week, providing a safe environment for young people to meet in a popular location. This venue offers a base for our Youth Work team, and enables many young people to access the range of opportunities on offer. These include holiday programmes, trips and outdoor activities.
- Our Supported Accommodation project provides young people with the opportunity to live independently for the first time. Our first floor housing in Golden Square are well maintained and furnished, and we offer housing and support to 16 to 25 year olds who are in housing need, often because of family breakdown or where they experience particular geographical disadvantage. In 2015, following the ending of a property lease, our provision reduced from 11 to 6 beds. We've been working to restore this to at least former levels, and aim to refurbish a former community centre to provide six new spaces.

The Trustees (Executive Committee) have paid due regard to guidance issued by the Charity Commission in deciding what activities the Project should undertake.

Achievements and Performance

For much of the preceding 26 years, this Review has been about maintaining delivery of services and slow, steady expansion of our provision for young people.

However, the COVID-19 pandemic has proved to be an unprecedented and testing time for all at Berwick Youth Project. It has required creative and adaptable working practices, the continued and flexible support of funders, and an injection of new income to help fill unexpected gaps.

We're delighted to report considerable success on all fronts! Our staff team have been absolutely superb in responding to the challenges of maintaining a responsive and valuable service to young people whilst working within the changing palette of restrictions, and all the time dealing with their own family and health concerns. One comment from a funder suggested that they'd learnt a lot about organisations during the pandemic, and which had actually responded to those in crisis rather than suspending operations. They were glowing in their praise for the Project, which had undoubtedly done 'what it says on the tin'!

Our Information and Support Service, led by Debra Jerdan, worked with 119 young people – an outstanding effort for a very small staff team working under difficult conditions. When allowed, we had face-to-face contact in our building and on many occasions took our work outdoors with regular 'walk and talks' which became 'hike and talk' or 'paddle and talk' when we could. Feedback from parents and young people told us that this was very well received, with some children being otherwise frightened to leave the security of their bedroom for long periods. Colin Pike retired from the Project early in 2021 and Cordelia Scott increased her hours to fill the gap.

The Supported Accommodation team, led by Jackie Watson had a just as demanding twelve months. At the start of the first lockdown we had four residents, with a planned move-on taking this to three. A chaotic period followed, with young residents failing to fully engage with restrictions on travel and behaviour and essentially creating an unsafe environment to bring new residents into. Gradually our occupancy dwindled to nil, but in recent months we've welcomed four new faces to the Project who are responding really well to the challenges of living independently for the first time. Gary Morton has been pulled all over the Project, and his work has ranged from cooking sessions to running boxercise!

Our group activity, normally delivered through the Beehive Youth Club, was an early casualty of restrictions. Our full-time Youth Worker, Merrick Thomson, left the Project after 16 years' service to take up a post of Social Worker with Northumberland County Council, and given the confusing situation of bubbles and school closures, we decided not to replace her immediately. This proved to be a wise decision, as group activity was disrupted for many more months and continues to be so. This void spawned a new development though, as the Community Crew came together from those individual young people desperate to engage in their community and meet other people while volunteering their time. It's rapidly doubled to two evenings a week with over 25 young people taking part.

We'd really like to acknowledge and thank those funders who continued to support us, namely BBC Children in Need, the Northumberland Children's Trust, The Ballinger Trust, the EC Graham Charitable Settlement, the FB and PFB Lough Fund, the Northumberland County Council Youth Work Fund and several smaller donations administered by the Community Foundation, including the North Angel Fund.

In addition, in the unusual circumstances of this year, we've been very thankful for new revenue funding from the Virgin Money Foundation, the National Lottery Community Fund, Homeless Link and the COVID-19 Support Fund. These funds, combined with some use of the Government's Job Retention Scheme, ensured that we got through the year without financial crisis. We'd also like to thank the County Council administration team, who normally do an excellent job of managing our payroll and this year added the complexities of partial 'furlough' to their tasks.

Financial Review
The Unrestricted General Fund recorded a surplus of £49,239 at 31 March 2021 (2020: £27,320 deficit).

During the year, the Project has again been successful in maintaining and developing existing activities. The total resources expended during the year totalled £286,587 (2020: £280,363).

The balance of free funds at 31 March 2021 was £148,163 (2020: £98,924). The Unrestricted Designated Fund balance represents the value of the Project's Land and Buildings together with the Community Centre reserve, totalling £878,767 (2020: £897,475). The Restricted Fund totalled £5,019 (2020: £4,501) and consists of donations and grants received for specific purposes and related expenditure.

Reserves Policy
The Executive Committee have reviewed the Project's reserves. This review considered the nature of the income and expenditure streams, the need to match variable income with fixed commitments and the nature of the reserves.

The Executive Committee considers that the reserves held, together with funding arrangements will allow the Project to fully meet its objects in the short to medium term.

Investment Policy
Investments are professionally managed by Brewin Dolphin, who provide advice to and act on the instructions of the Project's Executive Committee.

Investment objectives as prescribed to Brewin Dolphin are to achieve an income return with cautious risk. With this in mind, Brewin Dolphin have categorised the Youth Project as wishing to retain a degree of safety in their investment strategy but are also looking for a higher rate of investment return than that associated with being 'income dependent'. In doing so, they accept that the value of their investments and the income from them, are not guaranteed and will rise and fall to a greater extent than with an 'income dependent' portfolio. As much as half of the return is expected to be delivered from fixed interest investments, the yields from which are more predictable than capital appreciation from equity markets.

The investment portfolio is therefore comprised of a large proportion of British Government securities (Gilts) or bonds issued by other secure supranational organisations such as the European Investment Bank, as well as other income producing investments, such as corporate bonds and preference shares. These investments could form approximately one third to a half of the portfolio. The remaining exposure is expected to be achieved via diversified investments such as funds, index trackers and other Collective Investment Schemes. The portfolio may incorporate an allocation to direct shares of larger companies which Brewin Dolphin believe have sustainable dividend yields.

Risk Management
The Executive Committee have conducted a review of the major risks to which the Project is exposed and recognise the importance of, and their responsibility for, risk management. They are accordingly developing a system for regular review to mitigate the risks identified.

Public Benefit
In considering the operation, achievements and performance and finances of the Project, the Executive Committee are satisfied that public benefit has been provided in accordance with the Charities Act 2011 and guidance issued by the Charity Commission.

Future Plans

Despite the challenging circumstances, our project to create new accommodation for young people in the former Community Centre has continued to move forward. A major clean-up operation took place in the summer of 2020 at considerable expense, including removal of pigeons, waste and debris. The promise of a grant from the Architectural Heritage Fund enabled us to appoint an Architect and plans have now been submitted for Planning Permission and Listed Building Consent. With an estimated cost of just over £1million, this initiative would create eight new one-bedroom apartments and a two bedroom apartment for a resident concierge/caretaker. A new build project in the rear of the site could bring about the construction of a new store and garage to replace the building currently in use at Tweedmouth Middle School, which is in a deteriorating state and for which we have no security of tenure.

We're optimistic that two funding bids currently being considered may contribute £700,000 to the target, and with a contribution from the Project, we're close to achieving what we think will be required. Realisation of this development will help to secure the Project's financial stability going forward.

Structure, Governance and Management

The Project is administered and managed in accordance with its Constitution adopted on 19 April 2016 and is registered as a Charitable Incorporated Organisation with the Charity Commission (Charity Number: 1166598).

Trustees
The Executive Committee who served during the year were:
Mr S. Weightman
Mr G. Scott
Mr S. Clough (Treasurer)
Mrs K. Strachan
Mr K. Smith
Canon C. Smith (Chairman)
Mr A. Manley (Resigned 24 July 2020)
Cllr A. Forbes (Resigned 12 July 2021)
Mr S. Landels (Vice-chairman)
Mr A. Baker (Secretary)
Cllr C. Bruce (Appointed 12 July 2021)
Sgt D. Budge (Appointed 12 July 2021)
Mr S. Gibson (Appointed 12 July 2021)
Mrs A. Williams (Appointed 12 July 2021)

Management of the Project
The Project is managed by the members of the Executive Committee. The members of the Executive Committee, representing interested bodies, are elected annually and fall within the definition of Trustees under the Charities Act. The Executive Committee who served during the year are listed above and under the Project's Legal and Administrative Information. The Project Manager (John Bell), a non-voting committee member, is responsible for the day to day management of the Project, and is accountable to the Executive Committee. The Project Manager is responsible for all employees and volunteers.

The Executive Committee of the Project meet on a quarterly basis, and the Project Manager provides activity and financial reports to these meetings. The Executive Committee include independent members of the community and interested bodies. Executive Committee members are required to declare their eligibility to fulfil the legal responsibilities of the role, and induction training and appropriate documentation is offered to new members.

The Project Manager is an experienced Youth Work practitioner, having qualified in 1988 and previously worked in Liverpool and South West Scotland.

Currently two Team Leaders manage different elements of the Project's activities, being; Information and Support (Debra Jerdan) and Supported Housing (Jackie Watson). Merrick Thomson left the Project in August 2020 to take up a Social Worker post and currently the Project is not recruiting for a direct replacement to oversee the Beehive Youth Club. Training on relevant management and supervisory issues is provided, and a system of staff appraisal and regular supervision is in place.

Employees and Volunteers
We would like to extend our sincere thanks to all that have supported the Project, but in particular the many organisations who have generously donated to our work, to our staff and volunteers for their skill and dedication, to Northumberland County Council for their administration of our payroll, to Greaves West and Ayre for their accounting support and advice, to our Executive Committee for representing the Project in the wider community and to all the local retailers for the supply of goods at discounted prices.

Statement of Trustees' Responsibilities

The Executive Committee are responsible for preparing the Trustees' Report and the financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

The law applicable to charities in England and Wales requires the Executive Committee to prepare financial statements for each financial year which give a true and fair view of the state of affairs of the Project and of the incoming resources and application of resources of the Project for that year.

In preparing these financial statements, the Executive Committee are required to:

- select suitable accounting policies and then apply them consistently;

- observe the methods and principles in the Charities SORP;

- make judgements and estimates that are reasonable and prudent;

- state whether applicable accounting standards have been followed, subject to any material departures disclosed and explained in the financial statements; and

- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charity will continue in operation.

The Executive Committee are responsible for keeping sufficient accounting records that disclose with reasonable accuracy at any time the financial position of the Project and enable them to ensure that the financial statements comply with the Charities Act 2011, the Charity (Accounts and Reports) Regulations 2008 and the provisions of the trust deed. They are also responsible for safeguarding the assets of the Project and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

The trustees' report was approved by the Board of Executive Committee.

Mr S. Clough (Treasurer)
Trustee
Dated: 2 August 2021

Canon C. Smith (Chairman)
Trustee
Dated:2 August 2021

BERWICK YOUTH PROJECT

INDEPENDENT EXAMINER'S REPORT

TO THE EXECUTIVE COMMITTEE OF BERWICK YOUTH PROJECT

I report to the Executive Committee on my examination of the financial statements of Berwick Youth Project (the Project) for the year ended 31 March 2021.

Responsibilities and basis of report

As the Executive Committee of the Project 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 Project'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

Since the Project's gross income exceeded £250,000 your examiner must be a member of a body listed in section 145 of the 2011 Act. I confirm that I am qualified to undertake the examination because I am a member of the Institute of Chartered Accountants of Scotland, which is one of the listed bodies.

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 Project 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 accounts to be reached.

Colin Frame CA

17 Walkergate
Berwick-upon-Tweed
Northumberland
TD15 1DJ

Dated: 2 August 2021

BERWICK YOUTH PROJECT

STATEMENT OF FINANCIAL ACTIVITIES INCLUDING INCOME AND EXPENDITURE ACCOUNT

FOR THE YEAR ENDED 31 MARCH 2021

Current financial year

	Notes	Unrestricted funds general 2021 £	Unrestricted funds designated 2021 £	Restricted funds 2021 £	Total 2021 £	Total 2020 £
Income from:						
Grants and donations	**3**	82,460	-	141,309	223,769	102,134
Charitable activities	**4**	30,160	-	-	30,160	52,774
Other trading activities	**5**	6,634	-	15,038	21,672	83,731
Investments	**6**	7,625	-	-	7,625	9,160
Total income		126,879	-	156,347	283,226	247,799
Expenditure on:						
Raising funds	**7**	2,191	-	-	2,191	2,650
Charitable activities	**8**	108,838	18,708	155,829	283,375	277,713
Other	**11**	1,021	-	-	1,021	-
Total resources expended		112,050	18,708	155,829	286,587	280,363
Net gains/(losses) on investments	**12**	34,410	-	-	34,410	(17,584)
Net movement in funds		49,239	(18,708)	518	31,049	(50,148)
Fund balances at 1 April 2020		98,924	897,475	4,501	1,000,900	1,051,048
Fund balances at 31 March 2021		148,163	878,767	5,019	1,031,949	1,000,900

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

All income and expenditure derives from continuing activities.

BERWICK YOUTH PROJECT

STATEMENT OF FINANCIAL ACTIVITIES (CONTINUED) INCLUDING INCOME AND EXPENDITURE ACCOUNT

FOR THE YEAR ENDED 31 MARCH 2021

Prior financial year

	Notes	Unrestricted funds general 2020 £	Unrestricted funds designated 2020 £	Restricted funds 2020 £	Total 2020 £
Income from:					
Grants and donations	3	35,824	-	66,310	102,134
Charitable activities	4	52,774	-	-	52,774
Other trading activities	5	53,000	-	30,731	83,731
Investments	6	9,160	-	-	9,160
Total income		150,758	-	97,041	247,799
Expenditure on:					
Raising funds	7	2,650	-	-	2,650
Charitable activities	8	157,844	18,708	101,161	277,713
Total resources expended		160,494	18,708	101,161	280,363
Net gains/(losses) on investments	12	(17,584)	-	-	(17,584)
Net movement in funds		(27,320)	(18,708)	(4,120)	(50,148)
Fund balances at 1 April 2019		126,244	916,183	8,621	1,051,048
Fund balances at 31 March 2020		98,924	897,475	4,501	1,000,900

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

All income and expenditure derives from continuing activities.

BERWICK YOUTH PROJECT

BALANCE SHEET

AS AT 31 MARCH 2021

	Notes	2021 £	2021 £	2020 £	2020 £
Fixed assets					
Tangible assets	**13**		692,242		714,403
Investments	**14**		235,732		231,069
			927,974		945,472
Current assets					
Stocks	**16**	100		100	
Debtors	**17**	13,129		25,504	
Cash at bank and in hand		124,751		43,950	
		137,980		69,554	
Creditors: amounts falling due within one year	**19**	(34,005)		(14,126)	
Net current assets			103,975		55,428
Total assets less current liabilities			1,031,949		1,000,900
Income funds					
Restricted funds	**21**		5,019		4,501
Unrestricted funds					
Designated funds	**22**	878,767		897,475	
General unrestricted funds		148,163		98,924	
			1,026,930		996,399
			1,031,949		1,000,900

The financial statements were approved by the Executive Committee on 2 August 2021

Mr S. Clough (Treasurer)
Trustee

Canon C. Smith (Chairman)
Trustee

1 Accounting policies

Charity information

Berwick Youth Project (the Project) is a Charitable Incorporated Organisation, registered in England with the Charity Commission, number 1166598.

1.1 Accounting convention

The accounts have been prepared in accordance with the Project's Constitution, 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). The Project is a Public Benefit Entity as defined by FRS 102.

The Project has taken advantage of the provisions in the SORP for charities applying FRS 102 Update Bulletin 1 not to prepare a Statement of Cash Flows.

The financial statements are prepared in sterling, which is the functional currency of the Project. 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 accounts, the Executive Committee have a reasonable expectation that the Project has adequate resources to continue in operational existence for the foreseeable future. Thus the Executive Committee continue to adopt the going concern basis of accounting in preparing the accounts.

1.3 Charitable funds

Unrestricted funds are available for use at the discretion of the Executive Committee in furtherance of their charitable objectives unless the funds have been designated for other purposes.

Designated funds are unrestricted funds that have been set aside by the Executive Committee for particular purposes.

Restricted funds are funds which are to be used in accordance with specific restrictions imposed by donors or which have been raised by the Project for particular purposes. The cost of raising and administering such funds are charged against the specific fund. The restricted income received during the year has been spent on projects in accordance with the restrictions imposed.

1.4 Incoming resources

Income is recognised when the Project 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 Project has been notified of the donation, unless performance conditions require deferral of the amount.

Intangible donations are included at the value of the services provided.

1 Accounting policies **(Continued)**

Resources expended

All expenditure is accounted for on an accruals basis. Resources expended are allocated to the particular activity where the cost can be directly related to that activity. However, the cost of overall direction and administration on each activity, comprising the salary and overhead costs of the central function, is apportioned on the following basis, based on the amount of staff time attributable to each activity.

	Direct Charitable Expenditure	Management and Administration	Costs of Generating Funds
Project Manager's Salary	70%	20%	10%
General Purpose Property Costs	50%	50%	-
Accommodation Project Property Costs	50%	50%	-
Postage, Stationery, Advertising and Telephone Costs	70%	20%	10%
Administration Costs	75%	25%	-

1.5 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:

Land and buildings	None and straight line over 35 years
Property improvements	20% straight line
Equipment and computer equipment	25% straight line and 33.33% straight line
Fixtures and fittings	15% reducing balance
Motor vehicles	25% 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 net income/(expenditure) for the year.

Fixed assets are capitalised, at cost where the purchase price exceeds £500.

Any donated assets are capitalised at their estimated value at the time of receipt of the gift.

1.6 Fixed asset investments

Fixed asset investments are initially measured at transaction price excluding transaction costs, and are subsequently measured at fair value at each reporting date. Changes in fair value are recognised in net income/(expenditure) for the year. Transaction costs are expensed as incurred.

1.7 Impairment of fixed assets

At each reporting end date, the Project 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 Accounting policies **(Continued)**

1.8 Stocks

Stocks are stated at the lower of cost and estimated selling price less costs to complete and sell. Cost comprises direct materials and, where applicable, direct labour costs and those overheads that have been incurred in bringing the stocks to their present location and condition. Items held for distribution at no or nominal consideration are measured at the lower of replacement cost and cost.

Net realisable value is the estimated selling price less all estimated costs of completion and costs to be incurred in marketing, selling and distribution.

1.9 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.

1.10 Financial instruments

The Project has elected to apply the provisions of Section 11 'Basic Financial Instruments' and Section 12 'Other Financial Instruments Issues' of FRS 102 to all of its financial instruments.

Financial instruments are recognised in the Project's balance sheet when the Project becomes party to the contractual provisions of the instrument.

Financial assets and liabilities are offset, with the net amounts presented in the financial statements, when there is a legally enforceable right to set off the recognised amounts and there is an intention to settle on a net basis or to realise the asset and settle the liability simultaneously.

Basic financial assets

Basic financial assets, which include debtors and cash and bank balances, are initially measured at transaction price including transaction costs and are subsequently carried at amortised cost using the effective interest method unless the arrangement constitutes a financing transaction, where the transaction is measured at the present value of the future receipts discounted at a market rate of interest. Financial assets classified as receivable within one year are not amortised.

Basic financial liabilities

Basic financial liabilities, including creditors and bank loans are initially recognised at transaction price unless the arrangement constitutes a financing transaction, where the debt instrument is measured at the present value of the future payments discounted at a market rate of interest. Financial liabilities classified as payable within one year are not amortised.

Debt instruments are subsequently carried at amortised cost, using the effective interest rate method.

Trade creditors are obligations to pay for goods or services that have been acquired in the ordinary course of operations from suppliers. Amounts payable are classified as current liabilities if payment is due within one year or less. If not, they are presented as non-current liabilities. Trade creditors are recognised initially at transaction price and subsequently measured at amortised cost using the effective interest method.

Derecognition of financial liabilities

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

1 Accounting policies **(Continued)**

1.11 Employee benefits

The cost of any unused holiday entitlement is recognised in the period in which the employee's services are received.

Termination benefits are recognised immediately as an expense when the Project is demonstrably committed to terminate the employment of an employee or to provide termination benefits.

1.12 Leases

Rentals payable under operating leases, including any lease incentives received, are charged as an expense on a straight line basis over the term of the relevant lease.

1.13 Grants

All grants are used for charitable expenditure and capital items and are recognised in full in the year in which they are receivable, or when the conditions for receipt have been met.

1.14 Income from investments

Investment income comprises dividends receivable during the year on listed investments held in the Unrestricted General Funds and interest receivable.

2 Critical accounting estimates and judgements

In the application of the Project's accounting policies, the Executive Committee 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.

3 Grants and donations

	Unrestricted funds £	Restricted funds £	Total 2021 £	Total 2020 £
Donations and gifts	14,352	141,309	155,661	102,134
COVID-19 support grants	68,108	-	68,108	-
	82,460	141,309	223,769	102,134

Unrestricted donations and gifts include an intangible donation of £1,000 (2020: £1,000) in the form of payroll services given by Northumberland County Council and recorded as Professional fees.

4 Charitable activities

	2021	2020
	£	£
Charitable rental income: Rent and housing benefits	29,970	52,682
Tuck shop takings	190	92
	30,160	52,774

5 Other trading activities

	Unrestricted funds general	Restricted funds	Total 2021	Total 2020
	£	£	£	£
Trading activity income: Service level agreement	6,634	15,038	21,672	83,731

6 Investments

	2021	2020
	£	£
Income from listed investments	7,623	9,145
Interest receivable	2	15
	7,625	9,160

7 Raising funds

	2021	2020
	£	£
Investment management costs	2,191	2,650
	2,191	2,650

8 Charitable activities

	Direct charitable expenditure	Governance costs	Costs of generating funds	Total 2021	Total 2020
	£	£	£	£	£
Staff costs	149,586	9,313	4,656	163,555	170,552
Depreciation and impairment	23,727	-	-	23,727	24,554
Postage, stationery, telephone and advertising	6,047	1,728	864	8,639	8,053
Sundry expenses	118	39	-	157	155
Property costs	14,851	14,851	-	29,702	44,874
Activities and events	13,782	-	-	13,782	1,871
Motor expenses	5,354	-	-	5,354	8,974
Volunteer expenses	942	-	-	942	560
Training and travel expenses	5,693	-	-	5,693	7,047
Furnishings, linen and kitchenware	866	-	-	866	1,747
Professional fees	-	1,500	-	1,500	3,460
Accountancy fee	-	3,600	-	3,600	3,600
Publications and subscriptions	1,232	-	-	1,232	1,586
Bank charges	-	-	-	-	30
Community Centre expenses	24,626	-	-	24,626	650
	246,824	31,031	5,520	283,375	277,713
	246,824	31,031	5,520	283,375	277,713
Analysis by fund					
Unrestricted funds - general	88,848	19,990	-	108,838	
Unrestricted funds - designated	18,708	-	-	18,708	
Restricted funds	139,268	11,041	5,520	155,829	
	246,824	31,031	5,520	283,375	
For the year ended 31 March 2020					
Unrestricted funds - general	128,278	29,566	-		157,844
Unrestricted funds - designated	18,708	-	-		18,708
Restricted funds	84,791	10,913	5,457		101,161
	231,777	40,479	5,457		277,713

Governance costs included payments to the independent examiner of £3,600 (2020: £3,600) for accountancy services.

9 Executive Committee

No remuneration (2020: £Nil) directly or indirectly out of the funds of the Project was paid or payable for the year to any Executive Committee Member or to any person or persons known to be connected with any of them.

No reimbursement (2020: £Nil) of expenses has been made or is due to be made to any Executive Committee Member in respect of the year.

10 Employees

Number of employees

The average monthly number of employees during the year was:

	2021 Number	2020 Number
Full time employees	4	4
Part time employees	3	4
	7	8

Employment costs	2021 £	2020 £
Wages and salaries	147,196	153,849
Social security costs	10,089	10,609
Other pension costs	6,270	6,094
	163,555	170,552

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

11 Other

	Unrestricted funds general 2021	Unrestricted funds general 2020
Net loss on disposal of tangible fixed assets	1,021	-

12 Net gains/(losses) on investments

	2021 £	2020 £
Revaluation of investments	32,864	(11,898)
Gain/(loss) on sale of investments	1,546	(5,686)
	34,410	(17,584)

13 Tangible fixed assets

	Land and buildings	Property improvements	Equipment and computer equipment	Fixtures and fittings	Motor vehicles	Total
	£	£	£	£	£	£
Cost						
At 1 April 2020	753,599	9,304	5,601	8,088	14,757	791,349
Additions	-	-	-	2,587	-	2,587
Disposals	-	-	-	(1,661)	-	(1,661)
At 31 March 2021	753,599	9,304	5,601	9,014	14,757	792,275
Depreciation and impairment						
At 1 April 2020	56,124	5,577	3,613	3,103	8,529	76,946
Depreciation charged in the year	18,708	1,859	629	975	1,556	23,727
Eliminated in respect of disposals	-	-	-	(640)	-	(640)
At 31 March 2021	74,832	7,436	4,242	3,438	10,085	100,033
Carrying amount						
At 31 March 2021	678,767	1,868	1,359	5,576	4,672	692,242
At 31 March 2020	697,475	3,727	1,988	4,985	6,228	714,403

14 Fixed asset investments

	Listed investments £
Cost or valuation	
At 1 April 2020	231,069
Additions in year	23,370
Valuation changes	34,410
Disposals	(53,117)
At 31 March 2021	235,732
Carrying amount	
At 31 March 2021	235,732
At 31 March 2020	231,069

Fixed asset investments revalued

Listed investments are stated at market value. The historical cost of the investments is £197,898 (2020: £226,099).

Investments are stated at their mid-market value at the balance sheet date.

Investments are professionally managed and valued by Brewin Dolphin. The investment objectives are to achieve a balance of income and capital growth with an emphasis on income, assuming a low risk profile.

The unrealised gains / (losses) arising from changes in market value are adjusted against the Unrestricted General Funds.

15 Financial instruments

	2021 £	2020 £
Carrying amount of financial assets		
Instruments measured at fair value through profit or loss	235,732	231,069

16 Stocks

	2021 £	2020 £
Finished goods and goods for resale	100	100

17 Debtors

	2021	2020
Amounts falling due within one year:	**£**	**£**
Trade debtors	-	12,695
Prepayments and accrued income	13,129	12,809
	13,129	25,504

18 Loans and overdrafts

	2021	2020
	£	**£**
Bank overdrafts	-	1,611
Payable within one year	-	1,611

19 Creditors: amounts falling due within one year

	Notes	2021	2020
		£	**£**
Bank overdrafts	**18**	-	1,611
Deferred income	**20**	29,730	10,000
Other creditors		2,810	1,050
Accruals and deferred income		1,465	1,465
		34,005	14,126

20 Deferred income

	2021	2020
	£	**£**
Other deferred income	29,730	10,000

Deferred income is made up as follows:

	£	£
Ballinger Trust	-	10,000
E.C. Graham Charitable Trust	10,000	-
Northumberland Children's Trust	10,000	-
National Lottery Awards for All	9,730	-
	29,730	10,000

21 Restricted funds

The income funds of the Project include restricted funds comprising the following unexpended balances of donations and grants held on trust for specific purposes:

	Movement in funds			Movement in funds			
	Balance at 1 April 2019	Incoming resources	Resources expended	Balance at 1 April 2020	Incoming resources	Resources expended	Balance at 31 March 2021
	£	£	£	£	£	£	£
General Purpose Fund	8,621	97,041	(101,161)	4,501	156,347	(155,829)	5,019

The Restricted General Purpose Fund consists of donations and grants received for specific purposes and related expenditure. The balance carried forward represents funds to be used in the next year and the value of restricted items capitalised.

22 Designated funds

The income funds of the Project include the following designated funds which have been set aside out of unrestricted funds by the Executive Committee for specific purposes:

	Balance at 1 April 2019	Resources expended	Balance at 1 April 2020	Resources expended	Balance at 31 March 2021
	£	£	£	£	£
Property Fund	716,183	(18,708)	697,475	(18,708)	678,767
Community Centre	200,000	-	200,000	-	200,000
	916,183	(18,708)	897,475	(18,708)	878,767

The Property Fund was a Restricted Fund transferred from the old Project in respect of the premises of the Project's Golden Square site. It represents the value of the land and building, with depreciation charged annually against the fund over the remaining life of the building. As there are no longer any restrictions on this fund and it is outwith any claw back period, the Executive Committee decided in 2018 to transfer the entire balance into a Designated Fund.

The Community Centre Fund is a Fund designated by the Executive Committee towards the potential development of the former Community Centre, or any other such replacement of Supported Accommodation provision.

23 Analysis of net assets between funds

	Unrestricted Funds 2021 £	Designated Funds 2021 £	Restricted Funds 2021 £	Total 2021 £	Unrestricted Funds 2020 £	Designated Funds 2020 £	Restricted Funds 2020 £	Total 2020 £
Fund balances at 31 March 2021 are represented by:								
Tangible assets	8,456	678,767	5,019	692,242	12,427	697,475	4,501	714,403
Investments	75,888	159,844	-	235,732	43,708	187,361	-	231,069
Current assets/(liabilities)	63,819	40,156	-	103,975	42,789	12,639	-	55,428
	148,163	878,767	5,019	1,031,949	98,924	897,475	4,501	1,000,900

24 Related party transactions

Remuneration of key management personnel

The total remuneration of the senior management team excluding Employers National Insurance costs was:

	2021	2020
	£	£
Aggregate compensation	99,764	102,912

Key management has been determined to be the Executive Committee and the 4 members of the senior management team. The Executive Committee receive no remuneration or benefits.

Transactions with related parties

During the year, the Project incurred electrical expenses as part of it's normal maintenance programme of running costs from Landels Electrical LLP totalling £672 (2020: £3,588). Mr S. Landels is a member of Landels Electrical LLP as well as an Executive Committee Member of the Project. At the year end no balance remained outstanding (2020: £Nil).

25 Donations and Grants of £5,000 and over

During the year, grants and donations received of more than £5,000 were as follows:

	2021	2020
BBC Children in Need	£39,840	£39,165
Northumberland Children's Trust	£10,000	£22,000
Ballinger Trust	£10,000	£15,000
Com Foundation: F.B. & P.F.B. Lough Fund	£10,000	£10,000
Com Foundation: Linden Family Fund	£Nil	£7,145
National Lottery Community Fund	£37,525	£Nil
Homeless Link	£25,000	£Nil
Virgin Money Foundation	£9,504	£Nil
NCC Youth Work Fund	£5,000	£Nil

BERWICK YOUTH PROJECT

DETAILED INCOME AND EXPENDITURE ACCOUNT

FOR THE YEAR ENDED 31 MARCH 2021

	£	2021 £	£	2020 £
Donations and legacies				
Unrestricted: Grants and donations	14,352		35,824	
Unrestricted: NCC COVID-19 Business support grant	25,000		-	
Unrestricted: HMRC Job retention scheme income	43,108		-	
Restricted: Grants and donations	141,309		66,310	
		223,769		102,134
Other trading activities				
Unrestricted: NCC Accommodation framework	6,634		53,000	
Restricted: Wooler Youth Association	15,038		30,731	
		21,672		83,731
Investment income				
Unrestricted: Investment portfolio income	7,623		9,145	
Unrestricted: Bank interest	2		15	
		7,625		9,160
Incoming resources from charitable activities				
Unrestricted: Rents and housing benefits	29,970		52,682	
Unrestricted: Tuck shop takings	190		92	
		30,160		52,774
Total incoming resources		283,226		247,799
Resources expended				
Costs of generating funds				
Investment management costs				
Unrestricted: Investment management costs		(2,191)		(2,650)
Balance Carried Forward		281,035		245,149

BERWICK YOUTH PROJECT

DETAILED INCOME AND EXPENDITURE ACCOUNT (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2021

	£	2021 £	£	2020 £
Balance Brought Forward		281,035		245,149
Charitable activities				
Direct charitable expenditure				
Unrestricted: Salaries	33,909		80,823	
Unrestricted: Depreciation	2,949		3,976	
Unrestricted: Postage, stationery, telephone and advertising	3,547		5,636	
Unrestricted: Sundry expenses	118		116	
Unrestricted: Property costs	12,047		15,292	
Unrestricted: Activities and events	1,521		1,871	
Unrestricted: Motor expenses	5,354		8,974	
Unrestricted: Volunteers' expenses	942		560	
Unrestricted: Training expenses	1,737		7,047	
Unrestricted: Furnishings, linen and kitchenware	866		1,747	
Unrestricted: Publications and subscriptions	1,232		1,586	
Unrestricted: Community centre expenses	24,626		650	
Designated: Depreciation	18,708		18,708	
Restricted: Salaries	115,677		75,776	
Restricted: Depreciation	2,070		1,870	
Restricted: Postage, stationery, telephone and advertising	2,500		-	
Restricted: Property costs	2,804		7,145	
Restricted: Activities and events	12,261		-	
Restricted: Training expenses	3,956		-	
		(246,824)		(231,777)
Governance costs				
Unrestricted: Sundry expenses	39		39	
Unrestricted: Property costs	14,851		22,437	
Unrestricted: Professional fees	1,500		3,460	
Unrestricted: Accountancy	3,600		3,600	
Unrestricted: Bank charges	-		30	
Restricted: Salaries	9,313		9,302	
Restricted: Postage, stationery, telephone and advertising	1,728		1,611	
		(31,031)		(40,479)
Balance Carried Forward		3,180		(27,107)

BERWICK YOUTH PROJECT

DETAILED INCOME AND EXPENDITURE ACCOUNT (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2021

	£	2021 £	£	2020 £
Balance Brought Forward		3,180		(27,107)
Costs of generating funds				
Restricted: Salaries	4,656		4,651	
Restricted: Postage, stationery, telephone and advertising	864		806	
		(5,520)		(5,457)
Other resources expended				
Unrestricted: Loss on disposal of tangible fixed assets	1,021		-	
Net movement on investments				
Unrestricted: Revaluation gain / (loss) on investments	32,864		(11,898)	
Unrestricted: Gain / (loss) on sale of investments	1,546		(5,686)	
		34,410		(17,584)
Surplus/(Deficit) for the Year		**31,049**		**(50,148)**