

Charity Registration No. 1174888
Company Registration No. CE012369 (England and Wales)

Durham Area Youth
Unaudited Financial Statements
For the period ending 31st March 2021

Durham Area Youth

For the period ending 31st March 2021

Legal and administrative information

Trustees	D Hall L Kitson J Steer V Wharton E Burns A Rosindale C Fletcher
Company number	CE012369
Charity number	1174888
Registered office	30 Church Vale High Pitington Durham DH6 1AH

Durham Area Youth

For the period ending 31st March 2021

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Trustees report

Objectives and activities

DAY (Durham Area Youth) was set up by residents with the help and support from Parish councils to provide youth provision for local villages. To date we cover Pittington, Shadforth, Sherburn Hill, Sherburn Village and West Rainton. Since the withdrawal of statutory services in March 2018 most of these areas, like many others have not had any provision for young people aged 8-25 years old. The objective of DAY is to provide the young people with recreational activities in the interests of their social welfare that are designed to improve their conditions and advance them in life. To provide support and activities that develop life skills, capacities, and capabilities to enable participation in society as mature and responsible individuals. To promote community participation through healthy recreation and sports.

Significant activities

We provide services for young people primary school age up to 19+ years. We have open access, online services and detached youth projects currently running in 7 villages, 2 primary schools and 1 senior school. We offer school holiday activities either online or face-to-face following government guidelines. Targeted projects have been carried out for our harder to reach young people, young people with Special Educational Needs (SEN) and socially isolated young people. We also help young people with anti-bullying, employability skills, further education advice, informal education courses, and mental health & wellbeing. We work within the Gypsy, Roma, and Traveller communities and parent and young person forums are established. We confirm that trustees have had regard to guidance issued by the Charity commission on public benefit.

Achievements and performances

During this very challenging year, DAY has received their 2nd year of funding from Big Lottery funding to fund core wages. We now employ 1 Youth & Community Development Manager, 1 Senior Youth Worker, 1 administrator, 1 Business Development Manager, 1 Traveller Education Worker and 4 professional youth workers to supplement the delivery of activities. We have developed a base during at Belmont Community School (Secondary). Through successful Ballinger funding, we were able to employ a specific Traveller Education Worker to carry out informal education through ASDAN and Duke of Edinburgh award schemes. DAY also secured funding from Big Lottery, Area Action partnership and Neighbourhood budgets to employ a Business Development Manager this year to look at the sustainability, income generation, and future of DAY for years to come, in addition, covid plan was drafted and put into place to look at the long-term effects of covid for DAY and how we can move on and upwards from lockdown.

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In March 2020, a Covid virus caused a global pandemic and saw the government make the unprecedented decision to put the UK into a national lockdown. Before the pandemic and closure of services, we were successfully engaged with over 350 + young people on a weekly basis providing: after school at West Rainton & Sherburn Primary School, senior support and activities with young people at Belmont Community School, centre-based activities, and detached youth work one evening per week in each village. DAY has also partnered with local community groups to help deliver fundraising events where we have been able to.

As a result of this, DAY ceased all face-to-face delivery but continued to engage with 450 young people via online sessions that included cooking, fitness, gaming, 1:1 SEN support, (the continuity of this project throughout the pandemic has been essential to these young people in keeping routines that they knew) and generic youth sessions. DAY created activity and food packs to keep young people engaged online. Our online cookery sessions have been a huge success with an average of 180 participants per week. These were distributed by staff and very much appreciated by the communities, young people and their families. With reverting to online sessions, we have been able to reach a wider area of young people and have welcomed 100 new users throughout the pandemic. We also had the opportunity to work with Feeding Families at Christmas to provide over 187 food parcels to families that had been affected by Covid-19 to help them over the Christmas period.

DAY have worked tirelessly throughout the pandemic and have sought every way possible to ensure the continuity, welfare and wellbeing of the young people have been the forefront of our delivery. This included delivering a multitude of activities and sessions throughout the school holiday periods thanks to Durham Area Action partnership and their Healthy Activities with Healthy Food funding grants. This funding plays a vital role in ensuring the young people we engage with are being adequately fed when they are not in education. As restrictions were lifted, we were in a position where we could deliver both generic and detached youth sessions on an evening for the young people of our villages. We catered our sessions surrounding their interests while running alongside government guidelines.

Sherburn Village community garden project has seen DAY take on and cultivate a piece of land into an eye catching and inviting area for the residents of Sherburn. Although delayed by Covid, we are now able to continue the project and bring a piece of land to life. We have successfully carried out projects with the help of grants from Area Action Partnership, Big Lottery, County Durham Community Foundation (Co-op Grant), and Sported Simply Health to tackle food poverty, mental health, wellbeing, self-esteem, confidence, fitness, and employment opportunities. These projects have been essential within the areas we cover due to issues and worries raised by young people and their families caused by lockdown and measures having to be put into place to keep people safe. DAY have also worked further with Sherburn Hill Hub (CIO) on the community centre project that DAY will operate a youth service from. Due to Covid, this has been delayed as building work had to cease on the project. A lease has been acquired by the hub and plans are in discussion for a date that DAY will be able to commence the youth project.

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The achievements and strengths that DAY as a project have delivered over the past year has been centred to provide services and opportunities to the young people of our area. It has helped develop life skills that they will use in their future. We will continue to develop

new services and expand on our current ones for the young people of our villages. We have also provided a service that has helped our young people and families cope and deal with change and how to move forward from a situation that may have seemed impossible. DAY is an integral part of the community.

Financial review and reserve policy

DAY is in a healthy financial position and is developing ongoing strategies to build up reserves and a 3year plan on increasing unrestricted and non-based grant income is being embedded.

Trustees

D Hall
L Kitson
J Steer
V Wharton
E Burns
A Rosindale
C Fletcher

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

Signed:

Trustee:

Date:

Durham Area Youth

For the period ending 31st March 2021

Statement of financial activities

Income and expenditure account

		Unrestricted Funds 2021	Restricted Funds 2021	Total 2021	Unrestricted Funds 2020	Restricted Funds 2020	Total 2020
	Notes	£	£	£	£	£	£
Income from:							
Donations	2	4,927	-	4,927	1,326	-	1,326
Charitable activities	3	13,644	129,557	143,201	1,223	136,456	
Total Income		18,571	129,557	148,128	2,549	136,456	137,679
Expenditure on:							
Charitable activities	4	4,500	114,707	119,207	1,428	106,844	108,272
Total resources expended		4,500	114,707	119,207	1,428	106,844	108,272
Net income for year/ Net movement in funds		14,071	14,850	28,921	1,121	29,612	30,733
Fund balances at 1 April 2020		2,299	55,669	57,968	1,177	26,057	27,234
Fund balances at 31 March 2021		16,370	70,519	86,889	2,298	55,669	57,967

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

All income and expenditure derive from continuing.

The statement of financial activities also complies with the requirements for an income and expenditure account under the Companies Act 2006.

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For the period ending 31st March 2021

Balance Sheet

		2021		2020	
	Notes	£	£	£	£
Fixed assets					
Tangible fixed assets			1,388		1,735
Current assets					
Debtors		1,111		7,423	
Stock		1,551		1,051	
Cash at bank and in hand		85,683		49,314	
		<u>88,244</u>		<u>57,788</u>	
Creditors: amounts falling due within one year		<u>(2,743)</u>		<u>(1,556)</u>	
Net current assets			<u>86,889</u>		<u>57,967</u>
Total assets less current liabilities			86,889		57,967
Creditors: amounts falling due after more than one year			-		-
Net assets			<u>86,889</u>		<u>57,967</u>
Income funds					
Restricted funds			70,519		55,669
Unrestricted funds			16,370		2,298
			<u>86,889</u>		<u>57,967</u>

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Balance Sheet (continued)

The charitable company is entitled to the exemption from the audit requirement contained in section 477 of the Companies Act 2006, for the year ended 31 August 2020.

The directors acknowledge their responsibilities for ensuring that the charity keeps accounting records which comply with section 386 of the Act and for preparing financial statements which give a true and fair view of the state of affairs of the company as at the end of the financial year and of its incoming resources and application of resources, including its income and expenditure, for the financial year in accordance with the requirements of sections 394 and 395 and which otherwise comply with the requirements of the Companies Act 2006 relating to financial statements, so far as applicable to the company.

The members have not required the company to obtain an audit of its financial statements for the year in question in accordance with section 476.

These financial statements have been prepared in accordance with the provisions applicable to companies subject to the small companies regime.

The financial statements were approved by the Trustees on

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Trustee:

Company Registration No. CE012369

Durham Area Youth

For the period ending 31st March 2021

Notes to the financial statements

1 Accounting policies

Company information

Durham Area Youth is a Charity Incorporated Organisation incorporated in England and Wales. The registered office is 30 Church Vale, High Pittington, Durham, DH6 1AH

1.1 Accounting convention

The financial statements have been prepared in accordance with the charity's the Companies Act 2006 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 charity is a Public Benefit Entity as defined by FRS 102.

The charity 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 charity. Monetary amounts in these financial statements are rounded to the nearest £.

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

1.2 Going concern

At the time of approving the financial statements, the trustees have a reasonable expectation that the charity has adequate resources to continue in operational existence for the foreseeable future. Thus the trustees continue to adopt the going concern basis of accounting in preparing the financial statements.

1.3 Charitable funds

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

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

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

Notes to the financial statements (continued)

1.4 Income

All income is recognised in the Statement of Financial Activities once the charity has entitlement to the funds, it is probable that the income will be received and the amount can be measured reliably.

1.5 Expenditure

Liabilities are recognised as expenditure as soon as there is a legal or constructive obligation committing the charity to that expenditure, it is probable that a transfer of economic benefits will be required in settlement and the amount of the obligation can be measured reliably. Expenditure is accounted for on an accruals basis and has been classified under headings that aggregate all cost related to the category. Where costs cannot be directly attributed to particular headings they have been allocated to activities on a basis consistent with the use of resources.

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:

Computer Equipment	20% reducing balance
Fixtures and fittings	20% reducing balance

The gain or loss arising on the disposal of an asset is determined as the difference between the sale proceeds and the carrying value of the asset, and is recognised in net income/(expenditure) for the year.

1.7 Cash and cash equivalents

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

Notes to the financial statements (continued)

1.8 Financial instruments

The charity 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 charity's balance sheet when the charity 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 charity's contractual obligations expire or are discharged or cancelled.

1.9 Taxation

The charity is exempt from corporation tax on its charitable activities.

Durham Area Youth

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Notes to the financial statements (continued)

2 Donations and Legacies

	Unrestricted Funds 2021 £	Restricted Funds 2021 £	Total 2021 £	Unrestricted Funds 2020 £	Restricted Funds 2020 £	Total 2020 £
Donations and gifts	4,927	-	4,927	1,326	-	1,326
	4,927	-	4,927	1,326	-	1,326

3 Charitable activities: Income

	Unrestricted Funds 2021 £	Restricted Funds 2021 £	Total 2021 £	Unrestricted Funds 2020 £	Restricted Funds 2020 £	Total 2020 £
Other	2,798	-	2,798	1,223	-	1,223
Grants received	10,846	129,557	140,403	-	136,456	136,456
	13,644	129,557	143,201	1,223	136,456	137,679

4 Charitable activities: Expenses

	Charitable Activities 2021 £	Charitable Activities 2020 £
Cost of sales	14,006	6,490
Session costs	5,610	2,072
Subscriptions	106	96
Employee cost	94,740	86,346
Rent and rates	1,235	5,897
Third party services	1,046	3,015
Office costs	202	86
Insurance	601	452
Depreciation	347	-
General expenses	149	511
Training	665	-
Accountancy	500	-
Legal and professional	-	303
Marketing	-	143
Travel	-	2,860
	119,207	105,411
Analysis by funds		
Unrestricted funds	4,500	1,428
Restricted funds	114,707	103,983
	119,207	105,411

For the period ending 31st March 2021

Average number of employees: 2021: 7
2020: 10

	Computer Equipment	Fixtures & Fittings	Total
	£	£	£
Cost			
At 1 April 2020	879	856	1,735
At 31 March 2021	879	856	1,735
Depreciation			
At 1 April 2020	-	-	-
Charged during year	171	176	347
At 31 March 2021	171	176	347
Carrying amount			
At 31 March 2021	708	680	1,388
At 31 March 2020	870	856	1,735

Amounts due within 1 year	2021	2020
	£	£
Trade debtors	1,011	1,240
Other debtors	-	6,182
	<u>1,551</u>	<u>7,422</u>

Stock valuation	2021 £	2020 £
Stock	<u>1,551</u>	<u>1,051</u>
	1,551	1,051

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9 Creditors: amounts falling due within 1 year

Amounts due within 1 year	2021 £	2020 £
Trade creditors	440	-
Other creditors	356	292
Other taxation and social security	1,447	1,264
Accruals and deferred income	500	-
	<u>2,743</u>	<u>1,556</u>