

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

Durham Area Youth
Unaudited Financial Statements
For the period ending 31st March 2023

Durham Area Youth

For the period ending 31st March 2023

Legal and administrative information

Trustees	D Hall L Kitson (resigned 31 st January 2023) J Steer V Wharton E Burns A Rosindale C Fletcher
Company number	CE012369
Charity number	1174888
Registered office	Sherburn Hill Community Hub Front Street Sherburn Hill Durham DH6 1PA

Durham Area Youth

For the period ending 31st March 2023

Contents

Trustees report - 4

Statement of financial activities - 9

Balance sheet - 10

Notes to the financial statements - 12

Durham Area Youth

For the period ending 31st March 2023

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. We cover Pittington, Sherburn Hill, Sherburn Village, West Rainton, and Bournmoor and Great Lumley. 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 6-25 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.
- Support and activities that develop life skills, capacities, and capabilities to enable participation in society as mature and responsible individuals.
- Opportunities for community participation through healthy recreation and sports.

We provide services for young people age 6 up to 18 years. We have open access youth sessions currently running in 6 villages, 5 nights a week.

We offer school holiday activities as part of the current governments Holiday Activity provision including physical activity and food. These sessions run across 5 community buildings as day time provision engaging with over 200 young people. In addition to centre based school holiday provision we provide educational and fun trips as a reward and new experience for all young people to access.

Targeted projects have been carried out for our harder to reach young people such as young carers, 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 with the Gypsy, Roma, and Traveller communities embedding the community into sessions and including in community events.

We have a Youth Forum established involving 15 young people from across all areas who represent their village and peers sharing their voice on key organisational and project developments. This has developed into a young person volunteer program for ages 11+. As part of the young volunteer program, they have the opportunity to amplify their voice and share their views on what they and other young people would like to see as provision from the service.

We confirm that trustees have had regard to guidance issued by the Charity commission on public benefit.

Significant activities

Durham Area Youth's staffing structure changed due to securing a further 3 years of National Lottery funding which saw an introduction of a new role of Chief Executive to improve leadership and addition of two Lead Youth Workers to support in the leadership in delivery across multiple sites.

The role of Office and Finance Administrator was extended to include additional hours allowing for a greater focus on financial management and charity administration of grants. This also included increased capacity with managing an office and larger staff team providing HR support.

Durham Area Youth

For the period ending 31st March 2023

An office base was introduced allowing staff to create a day time working environment at Sherburn Hill Community Hub. This has been significant in the running of the charity and staff to work from one central base as the organisation grows. It also provides a meeting and training space for staff and young people.

Following the success of work in Great Lumley and after carrying out consultation with local partners and community groups DAYs delivery expanded into Bournmoor. This focused on engaging 10-12 year olds, once a week providing a new youth service in this area. This expansion included recruitment of new staff members to allow for delivery across multiple sites on the same nights. This has been significant in our ability to reach further and start working in new areas.

There was a full review of governance, finance and operation management and delivery in this financial year which included a review of all policies and procedures. There was also a review on the current purpose and mission of DAY which led to the creation of a new mission statement and values. This has been essential to bring the charity inline with charity commission expectations, meet demand and build a strong foundation for future sustainability.

Following the stabilisation of the charity and the increase of the volunteer and community program DAY held the first ever Durham Area Youth's Celebrating Young People's Awards on the 30th March 2022. The evening recognised young people for their efforts across 8 awards and had over 200 people in attendance. The opportunity to showcase the fantastic work from the year greatly benefited the young people but also raised the profile of the organisation with stakeholders and funders. The evening was a great success and will become a regular event going forward.

Achievements and performances

April 2022 saw the start of a further 3 years of funding from National Lottery and the start of 3 years funding support from Sir James Knott Trust. In addition, one year/project funding has been secured from County Durham Community Foundation, Durham Area Action Partnership, Ballinger Trust, Local Parish Councils, and other funders.

This funding support has allowed DAY to go from strength to strength with the introduction of a new staffing structure leading to the hiring of the first Chief Executive. This new role brought new leadership, rebuilding the staff team, and ensuring a focus on improvement of the key foundations of the charity.

Improvements were made to ensure a solid foundation had been formed, allowing for growth and further sustainability.

The key achievements included a review of the board of trustees and a recruitment plan to expand the expertise and knowledge to support the new Chief Executive. Creation of a volunteer strategy to enhance our sustainability and look to develop the youth sector work force. This was in response to the difficulties in hiring staff in the sector currently by adapting our approach and looking to grow from within, at the same time upskilling our participants and members of our communities.

Marketing and branding has also been key in our recent approach to ensure we have a strong, consistent brand to promote our work. This has included a new logo, updated website, new uniforms, promotional leaflets and annual report. This has been developed to

Durham Area Youth

For the period ending 31st March 2023

help the income generation strategy but to also raise our profile locally for increased participants, impact and reach. Telling our story is important to us so we have improved our work to gather impact via a number of methods such as data collection, surveys, consultations, youth forum, you tube interviews, case studies and scrapbooks.

During this financial year DAY has worked with over 300 young people aged 6-18 years, 230 attending weekly sessions. Since January 2023, 125 new young people have joined DAY.

Staff have delivered across 6 sites over 4000 hours across 300 youth sessions this year. Activities include multi sport, cooking, crafts, board games, wellbeing, dance and access to community projects. Just over 40% of participants live in 0-30% lower IMD areas and are supported with free entry, food packages, access to resources and 1:1 support to the whole family.

Towards the end of 2022 the charity saw a decline in numbers of young people attending sessions in particular villages. This was linked to change in staffing teams, ages of young people moving on and one-off projects coming to an end. Following a push on recruitment, improvement of brand and community involvement the number of participants has increased with the beginning of 2023 seeing over 125 new young people accessing services.

The expansion into Bournmoor as a new area has seen a gradual uptake of participants. A weekly junior session was established with 25 young people registered and 2 young volunteers.

In addition to the weekly youth sessions DAY provides projects designed and developed by our young people, including a mental health project called Gals with Goals and The Lads, LGBTQ awareness, Period Poverty campaign, Feeding Families food packages and community event fundraising.

Throughout the year the staff have worked with young people on several community projects including Queen's Jubilee Celebrations, attending Durham Pride, Christmas in the Community, Halloween Party and Summer BBQ Bash. These are all led by our young people providing them with volunteering opportunities and at the same time carrying out fundraising for the activities we deliver.

Holiday provision has also continued with delivery in Summer, October, and February school holidays.

Summer 2022 saw DAY deliver the biggest summer program to date with over 200 young people accessing services Monday-Wednesday 9am-4pm. Young people took part in a range of activities during the summer and had the opportunity to access educational trips. The sessions involved physical activity outdoor games, healthy eating, music, film watching and external trips. The scheme was that well attended it provided the understanding to run similar activities during other school holidays throughout the year. This additional activity was thanks to funding from Durham Area Action Partnership and their Fun and 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 school and is therefore vitally important to us.

Christmas 2022 saw the team involved with several local community events allowing young people to volunteer and raise awareness of the youth project. DAY staff attended three village Christmas Fayres as Santa and elves and young people ran stalls and a raffle. The community events are extremely well attended by families and adults in the community allowing them to see the impact young people can make by volunteering.

Durham Area Youth

For the period ending 31st March 2023

Durham Area Youth have taken an active role in the North East Youth Alliance and Durham Youth Network. This included young people delivering a workshop on social action at the Durham Youth Conference in March 2023 to those working in the youth sector. It showcased the work of the youth forum and young volunteers in shaping the delivery of DAYS youth service and community projects.

We have developed strong relationships with the communities, partnering with local community groups to help deliver their fundraising activities. We have consulted and listened to our young people and communities to develop and deliver our services.

DAY have worked tirelessly throughout the year to ensure the continuity, welfare and wellbeing of the young people have been the forefront of our delivery.

Financial review and reserve policy

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

We have developed a new approach to income generation looking to move away from full reliance on grant funding. This approach is to explore business support, local fundraising and events. It is also looking at how our multiple delivery sites can generate their own revenue to fund replacement equipment, additional opportunities and experiences for young people as well as support community events.

The financial controls have been further enhanced and strengthened over the past year, providing distinct means of approving spend. Spend limits have been allocated to staff levels which allows them to agree limited spends for various activities whilst also showing DAYS continued focus on developing staff financial oversight and accountability.

We have moved our accounting to QuickBooks in April 2022 which has allowed for a stronger and robust recording of financial transactions. It has allowed an improved means of recording receipt of funds and spend on individual grants. The change has also allowed for the ability to breakdown spend and income into specific areas and identify charitable activities in a clearer format. The software has also allowed for improved monitoring and reporting to the Board.

The progress in this area ensures that DAY is in a stronger position with robust financial management in place as it continues to grow as an organisation.

Durham Area Youth

For the period ending 31st March 2023

Trustees

D Hall

L Kitson (resigned 31st January 2023)

J Steer

V Wharton

E Burns

A Rosindale

C Fletcher

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

Signed: *Christine Fletcher*

Trustee: *CHRISTINE ANNE FLETCHER*

Date: *29 JUNE 2023*

Durham Area Youth

For the period ending 31st March 2023

Statement of financial activities

Income and expenditure account

		Restricted Funds	Unrestricted Funds	Total	Restricted Funds	Unrestricted Funds	Total
		2023	2023	2023	2022	2022	2022
	Notes	£	£	£	£	£	£
Income from:							
Donations	2	600	6,709	7,309	-	1,386	1,386
Charitable activities	3	224,806	17,655	242,461	132,598	9,833	142,431
Total Income		225,406	24,364	249,770	132,598	11,219	143,817
Expenditure on:							
Charitable activities	4	193,143	23,598	216,741	107,740	20,454	128,194
Total resources expended		193,143	23,598	216,741	107,740	20,454	128,194
Net income for year/ Net movement in funds		32,263	766	33,029	24,858	(9,235)	15,624
Fund balances at start of year		95,377	7,135	102,512	70,519	16,370	86,889
Fund balances at end of year		127,640	7,901	135,541	95,377	7,135	102,512

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

All income and expenditure derive from continuing operations.

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

Durham Area Youth
For the period ending 31st March 2023

Balance Sheet

		2023	2022
	Notes	£	£
Fixed assets			
Tangible fixed assets	6	1,565	1,959
Current assets			
Debtors	7	165	470
Stock	8	301	1,801
Cash at bank and in hand		143,313	102,019
		<u>143,779</u>	<u>104,290</u>
Creditors: amounts falling due within one year	9	<u>(9,803)</u>	<u>(3,734)</u>
Net current assets		<u>133,976</u>	<u>100,556</u>
Total assets less current liabilities		<u>135,541</u>	<u>102,512</u>
Creditors: amounts falling due after more than one year		-	-
Net assets		<u><u>135,541</u></u>	<u><u>102,512</u></u>
Income funds			
Unrestricted funds		7,901	7,135
Restricted funds		<u>127,640</u>	<u>95,377</u>
		<u>135,541</u>	<u>102,512</u>

Durham Area Youth

For the period ending 31st March 2023

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 March 2023.

The trustees 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 company's regime.

The financial statements were approved by the Trustees on 29 June 2023

Christine Fletcher

Trustee: CHRISTINE ANNE FLETCHER (VICE CHAIR)

Company Registration No. CE012369

Durham Area Youth

For the period ending 31st March 2023

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 Sherburn Hill Community Hub, Front Street, Sherburn Hill, Durham, DH6 1PA.

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.

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.

Notes to the financial statements (continued)

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

For the period ending 31st March 2023

Notes to the financial statements (continued)

2 Donations and Legacies

	Restricted Funds 2023 £	Unrestricted Funds 2023 £	Total 2023 £	Restricted Funds 2022 £	Unrestricted Funds 2022 £	Total 2022 £
Donations	600	6,709	7,309	-	1,386	1,386
	600	6,709	7,309	-	1,386	1,386

3 Charitable activities: Income

	Restricted Funds 2023 £	Unrestricted Funds 2023 £	Total 2023 £	Restricted Funds 2022 £	Unrestricted Funds 2022 £	Total 2022 £
Other	-	770	770	-	9,833	9,833
Ballinger	10,000	-	10,000	9,080	-	9,080
Believe Housing	4,072	-	4,072	-	-	-
Belmont Community School	2,985	-	2,985	-	-	-
Bournmoor Parish Council	5,000	-	5,000	-	-	-
CDCF	22,000	-	22,000	5,000	-	5,000
Chester le Street AAP	918	-	918	-	-	-
Durham AAP	49,775	-	49,775	3,000	-	3,000
Durham County Council	-	-	-	6,392	-	6,392
Fundraising Events	-	3,886	3,886	-	-	-
Great Lumley Parish Council	3,000	-	3,000	-	-	-
HMRC	-	-	-	470	-	470
Holiday Provision	-	3,740	3,740	-	-	-
National Lottery*	86,037	-	86,037	72,938	-	72,938
Pittington Parish Council	2,500	-	2,500	-	-	-
Police Victim and Crime Commissioner	3,000	-	3,000	-	-	-
Shadforth Parish Council	600	-	600	-	-	-
Sherburn Parish Council	-	-	-	6,000	-	6,000
Sir James Knott	29,719	-	29,719	29,719	-	29,719
Subs	-	2,444	2,444	-	-	-
Tuck	-	6,816	6,816	-	-	-
West Rainton Parish Council	5,000	-	5,000	-	-	-
	224,806	17,655	242,461	132,598	9,833	142,431

*National Lottery Community Fund: RC North East and Cumbria Region

For the period ending 31st March 2023

4 Charitable activities: Expenses

5 Employees

Includes part time equivalent roles equating to 5.6 full time roles

Durham Area Youth

For the period ending 31st March 2023

Notes to the financial statements (continued)

6 Tangible Assets

	Computer Equipment £	Fixtures & Fittings £	Total £
Cost			
At 1 April 2022	879	1,912	2,791
Additions	-	-	-
At 31 March 2023	879	1,912	2,791
Depreciation			
At 1 April 2022	312	523	835
Charged during year	113	278	391
At 31 March 2023	425	801	1,226
Carrying amount			
At 31 March 2023	454	1,111	1,565
At 31 March 2022	567	1,389	1,956

7 Debtors

Amounts due within 1 year	2023 £	2022 £
Trade debtors	165	470
Other debtors	-	-
	165	470

8 Stock

Stock valuation	2023 £	2022 £
Stock	301	1,801
	301	1,801

Durham Area Youth

For the period ending 31st March 2023

Notes to the financial statements (continued)

9 Creditors: amounts falling due within 1 year

Amounts due within 1 year	2023 £	2022 £
Trade creditors	4,103	114
Other creditors	-	2,152
Other taxation and social security	100	968
Prepaid income	5,000	-
Accruals and deferred income	600	500
	<u>9,803</u>	<u>3,734</u>