

Charity Number

1177739

DAWDON YOUTH & COMMUNITY CENTRE

Trustees' Report
and Financial Statements
31st December 2023

Dawdon Youth and Community Centre

Trustees' Report and Financial Statements 31st December 2023

The trustees present their report and accounts for the year ended 31st December 2023. The accounts comply with the requirements of the Charities Act 2011, Financial Reporting Standard 102 and follow the recommendations in 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).

Public Benefit

The trustees have had due regard to the Charity Commission guidance on public benefit reporting in deciding what activities the charity should undertake. The remainder of this report illustrates the activities undertaken to support the public benefit requirement.

Reference and Administrative Information

Charity Name

Dawdon Youth and Community Centre

Charity Number

1177739

Charity Trustees

Mrs Leanne Page (Chair)
Mrs Kerry Parker (Treasurer)
Mr Kevin Shaw
Mr Mark Cogdon

Registered Office and Principal Address

Dawdon Community Centre
Queen Alexandra Road
Dawdon
Seaham
Co Durham
SR7 7NH

Bankers

Unity Trust Bank plc
PO Box 7193
Planetary Road, Willenhall
WV1 9DG

Independent Examiner

Adam James MAAT
Eric Southwick & Co
Accountants
51 The Avenue
Seaham
Co Durham
SR7 8NS

Dawdon Youth and Community Centre

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Structure and Organisation

Organisation

The organisation is a Charitable Incorporated Organisation registered as a charity on 28th March 2018. The charity is managed by the trustees who meet regularly to consider the progress of the charity and to consider its future direction and activities. The day-to-day operation of the charity is delegated to the manager who is supported by the other members of staff.

Trustee Appointments

The charity aims to recruit trustees who have the requisite business and sector specific experience to be able to direct and manage the affairs of the charity.

The Trustees are appointed by the members in the Annual General Meeting.

Risk Management

The Trustees have conducted their own review of the major risks to which the charity is exposed and systems have been established to mitigate those risks.

Objectives and Activities

Charitable Objects

The charity has the following objects:

- (a) To promote the benefit of the inhabitants of Dawdon and the neighbourhood without distinction of sex, sexual orientation, race or of political, religious or other opinions by associating the said inhabitants and the local authorities, voluntary and other organisations in a common effort to advance education and to provide facilities in the interests of social welfare for recreation and leisure time occupation with the object of improving the conditions of life for the said inhabitants.
- (b) To establish or secure the establishment of a community centre and to maintain and manage the same whether alone or in co-operation with any local authority or other person or body in furtherance of the above objects.
- (c) To promote such other charitable purposes as may from time to time be determined.

Review For the Period

We continue to target the main causes of deprivation such as unemployment, Isolation, Financial hardship through supportive interventions, Food Bank, Emergency Hot Meals, Financial Support, Youth Hub, Parent and Toddler Groups, Leisure and Educational activities.

We had a busy 2023 due to the 'Cost of Living Crisis'. There was an increase in demand for support services such as Food Bank and Crisis Support.

We continue to offer a wide range of activities for children and young people during term time and during weekends and holidays. We have 4 Youth Hub Session and 3 sessions supporting young people suffering with mental health issues.

We were successful in obtaining the following funding:

- Ballinger £10,000
- CDCF Household Support Fund £17,500
- Neighbourhood Budget MTVF £16,956
- Tudor Trust £25,000
- AAP/Screwfix (Windows) £17,000
- DCC Haf Fund £22,174
- CREE £3000
- CDCD Sustainability Gran £15,000

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Factors affecting the charity outside of our control are as follows.

- A Duplication of Service in the Seaham area which has made it harder for us to meet targets.
- Lack of Funding available.
- Long Opening hours and low staff numbers.

Plans for the future

- We will continue to apply for funding for staff salaries. This is difficult because funders are reluctant to offer core costs.
- We will continue to seek funding which will enable us to offer a wider range of service and activities for residents.
- We will continue to network with outside agencies, ensuring we offer a wide variety of services and activities to our beneficiaries.
- We will ask for feedback from our beneficiaries and local residents to ensure we meet the needs of our community.
- Sadly, due to the loss of our Chair and Local Councillor Leanne Kennedy we will be renaming the Centre 'The Leanne Kennedy Centre' applications for Planning and Landlords Consent have been submitted. We hope to achieve this in 2024.

Volunteers

The trustees acknowledge the invaluable work undertaken by volunteers, without which the Association would not be able to offer the range of facilities.

Financial Review

At 31st December 2023 the charity had funds totalling £119,037 (2022: £88,937), having raised £190,400 (2022: £130,734) and spent £160,258 (2022: £150,250) during the year as set out in the notes to the accounts.

Reserves Policy

The trustees consider that it is appropriate to hold free reserves amounting to in excess of three months of average expenditure. At 31st December 2023 there were unrestricted reserves of £119,037 (2022: £88,937).

Dawdon Youth and Community Centre

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Responsibilities of the Trustees

Charity law requires the trustees to prepare financial statements for each financial period, which show a true and fair view of the state of affairs of the charity and its financial activities for that period. In preparing those financial statements, the trustees are required to:

- select suitable accounting policies and then apply them consistently;
- make judgments and estimates that are prudent and reasonable;
- state whether applicable accounting standards and statements of recommended practice have been followed, subject to any 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 existence.

The trustees are responsible for keeping proper accounting records which disclose with reasonable accuracy at any time the financial position of the charity and to enable them to ensure that the financial statements comply with the Charities Act 2011. They are also responsible for safeguarding the assets of the charity and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

Signed on behalf of the trustees

Mrs Leanne Page
Chair

Date: 19/09/2024

Dawdon Youth and Community Centre

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Independent Examiner's Report to the Trustees of Dawdon Youth and Community Centre

I report on the accounts of the company for the year ended 31st December 2023, which are set out on pages 5 to 12.

Respective responsibilities of trustees and examiner

The trustees are responsible for the preparation of the accounts. The charity trustees consider that an audit is not required for this year under section 144 of the Charities Act 2011 (the 2011 Act) and that an independent examination is needed.

Having satisfied myself that the charity is not subject to audit under company law and is eligible for independent examination, it is my responsibility to:

- examine the accounts under section 145 of the 2011 Act;
- to follow the procedures laid down in the general Directions given by the Charity Commission under section 145(5)(b) of the 2011 Act; and
- to state whether particular matters have come to my attention.

Basis of independent examiner's report

My examination was carried out in accordance with the general Directions given by the Charity Commission. An examination includes a review of the accounting records kept by the charity and a comparison of the accounts presented with those records. It also includes consideration of any unusual items or disclosures in the accounts and seeking explanations from you as trustees concerning any such matters. The procedures undertaken do not provide all the evidence that would be required in an audit and, consequently, no opinion is given as to whether the accounts present a "true and fair view" and the report is limited to those matters set out in the statement below.

Independent examiner's statement

In connection with my examination, no matter has come to my attention:

- which gives me reasonable cause to believe that, in any material respect, the requirements
 - a) to keep accounting records in accordance with section 130 of the 2011 Act; and
 - b) to prepare accounts which accord with the accounting records, comply with the accounting requirements of the 2011 Act

have not been met; or

- to which, in my opinion, attention should be drawn in order to enable a proper understanding of the accounts to be reached.



Adam James MAAT
Eric Southwick & Co
Accountants
51 The Avenue
Seaham
Co Durham
SR7 8NS

Date: 19/09/2024

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Statement of Financial Activities For the year ended 31st December 2023

	Notes	Unrestricted funds £	Restricted funds £	Total funds 2023 £	Total funds 2022 £
Income and endowments from:					
Donations and Legacies	3	40,295	114,717	155,011	65,313
Charitable activities	4	34,312	-	34,312	64,463
Other trading activities	5	-	1,076	1,076	958
Total		<u>74,606</u>	<u>115,793</u>	<u>190,400</u>	<u>130,734</u>
Expenditure on:					
Charitable activities	6	67,859	92,399	160,258	150,250
Total		<u>67,859</u>	<u>92,399</u>	<u>160,258</u>	<u>150,250</u>
Net income/(expenditure) for the year		6,748	23,394	30,142	(19,515)
Transfers between funds		(28,820)	28,820		
Net income/(expenditure)		<u>(22,073)</u>	<u>52,214</u>	<u>30,142</u>	<u>(19,515)</u>
Reconciliation of Funds					
Total funds brought forward		39,496	49,441	88,937	88,142
Total funds carried forward	10	<u>17,423</u>	<u>101,655</u>	<u>119,079</u>	<u>68,627</u>

The notes on pages 7 to 12 form part of these accounts.

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Balance Sheet As at 31st December 2023

	Notes	£	2023 £	£	2022 £
Current assets:					
Debtors	8	24,406		14,642	
Cash at bank and in hand		98,365		77,803	
Total current assets		<u>122,771</u>		<u>92,445</u>	
Liabilities:					
Creditors: Amounts falling due within one year	9	<u>3,734</u>		<u>3,509</u>	
Net current assets or liabilities			<u>119,037</u>		<u>88,937</u>
Total assets less current liabilities			<u><u>119,037</u></u>		<u><u>88,937</u></u>
The funds of the charity					
Restricted income funds	11		101,613		49,441
Unrestricted funds	11	<u>17,423</u>		<u>68,015</u>	
Total unrestricted funds			<u>17,423</u>		<u>39,496</u>
Total charity funds			<u><u>119,037</u></u>		<u><u>88,937</u></u>

The financial statements have been prepared in accordance with the Financial Reporting Standard 107(FRS 107).

The accounts were approved by the trustees and signed on their behalf by:

Mrs Leanne Page
Chair

Mrs Kerry Parker
Treasurer

Date:19/09/2024

The notes on pages 7 to 12 form part of these accounts.

Dawdon Youth and Community Centre

Trustees' Report and Financial Statements 31st December 2023

Notes to the accounts

1 Accounting policies

In preparing the accounts the following accounting policies have been complied with:

- a) The accounts have been prepared on the historic cost convention. The accounts have been prepared in accordance with 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 102A) (2019) and the Charities Act 2011.
- b) Unrestricted funds are available for use at the discretion of the trustees in furtherance of the general objectives of the charity.
- c) Restricted funds are subjected to restrictions on their expenditure imposed by the donor or through the terms of an appeal.
- d) All incoming resources are included in the statement of financial activities when the charity is entitled to the income and the amount can be quantified with reasonable accuracy. The following specific policies are applied to particular categories of income:
 - i) Donations and legacies are received by way of grants, donations and gifts and are included in full in the statement of financial activities when receivable. Grants, where entitlement is conditional on the delivery of a specific performance by the charity, are recognised when the charity becomes unconditionally entitled to the grant.
 - ii) Donated services and facilities are included at the value to the charity where this can be quantified. The value of services provided by volunteers has not been included in these accounts.
 - iii) Investment income is included when receivable.
 - iv) Incoming resources from charitable activities, where related to performance and specific deliverables, are accounted for when the charity earns the right to consideration by its performance.
- e) Expenditure is recognised on an accruals basis as a liability is incurred. Expenditure includes any VAT which cannot be fully recovered, and is reported as part of the expenditure to which it relates:
 - i) Expenditure on raising funds comprises costs associated with attracting voluntary income, including costs of trading for fundraising purposes and the use of a professional fundraiser.
 - ii) Charitable expenditure comprises those costs incurred by the charity in the delivery of its activities and services for its beneficiaries. It includes costs that can be allocated directly to such activities and those costs of an indirect nature necessary to support them including governance costs associated with meeting the constitutional and statutory requirements of the charity and the costs linked to the strategic management of the charity.
 - iii) All costs are allocated between the expenditure categories of the statement of financial activities on a basis designed to reflect the use of the resource. Costs relating to a particular activity are allocated directly, others are apportioned on an appropriate basis as set out in the notes.

2 Taxation

The charity is exempt from taxation on its income and gains where they are applied for charitable purposes. Irrecoverable VAT is included in the cost of the goods or services on which it was charged.

Dawdon Youth and Community Centre

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Notes to the accounts (Continued)

3 Income and endowments from donations and legacies

	Unrestricted funds £	Restricted funds £	2023 £	2022 £
Cree Project	-	3,000	3,000	4,000
BALLINGER	10,000	-	10,000	-
ME GROUP+	282	-	282	-
NB FLOORING+	1,740	-	1,740	-
CULTURAL HUB	-	2,550	2,550	-
Durham CC (Summer Activity)	-	8,996	8,996	17,820
EDC Activity	-	-	-	2,070
HAF CHRISTMAS	-	4,188	4,188	-
Fitness fun	-	-	-	500
HAF EASTER+	-	4,990	4,990	-
HAF MAY 2023 +	-	4,000	4,000	-
Mark Panto/Linda Simpson	-	-	-	4,652
HOUSEHOLD SUPPORT FUND	-	17,500	17,500	-
MARK PANTO+	-	4,905	4,905	-
County Durham CF (Covid 19)	-	-	-	2,667
County Durham CF Warm Homes	-	-	-	3,269
MTVF FOOD BANK+	-	16,956	16,956	-
Fun and Food	-	-	-	3,940
TUDOR TRUST FREE RESERVES	25,000	-	25,000	-
Spooksville	3,273	-	3,273	2,490
SUSTAINABILITY GRANT	-	15,000	15,000	-
Tippytoes	-	1,988	1,988	6,898
Food Bank	-	11,144	11,144	6,859
Awards For All-Corronation	-	-	-	3,968
Christmas Toy Appeal	-	2,500	2,500	1,225
Mates N Baits	-	-	-	3,450
Cream Teas	-	-	-	1,200
Pre Paid C/C	-	-	-	306
WINDOWS	-	17,000	17,000	-
Total	40,295	114,717	155,011	65,313

4 Income and endowments from charitable activities

	Unrestricted funds £	Restricted funds £	Total funds 2023 £	Total funds 2022 £
Room Hire	34,312	-	34,312	64,463
Pop and sweet sales	-	-	-	-
Summer Camp	-	-	-	-
Total	34,312	-	34,312	64,463

5 Income and endowments from other trading activities

	Unrestricted funds £	Restricted funds £	Total funds 2023 £	Total funds 2022 £
Fundraising events	-	1,076	1,076	958

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Notes to the accounts (Continued)

6 Expenditure on charitable activities

a) Unrestricted funds

	Staff costs	Support costs	Other direct costs	Total funds 2023	Total funds 2022
	£	£	£	£	£
Wages	45,139	-	-	45,139	26,979
Food bank expenses	-	-	-	-	-
Heat, Light and Water	-	6,419	-	6,419	6,508
Insurance	-	-	-	-	2,240
Telephone and Internet	-	2,477	-	2,477	2,543
Repairs and Maintenance	-	8,993	-	8,993	8,352
Activities	-	-	3,157	3,157	10,970
Cleaning	-	-	-	-	-
Payroll bureau and accountancy costs	-	756	-	756	576
Bank fees	-	240	-	240	251
Independent Examiner's fee	-	550	-	550	550
DEFIB	-	-	-	-	-
Miscellaneous expenses	-	128	-	128	3,269
Total resources expended	<u>45,139</u>	<u>19,562</u>	<u>3,157</u>	<u>67,859</u>	<u>62,238</u>

The Independent Examiner's firm provides the payroll bureau services and occasional accountancy services to the charity.

b) Restricted funds

	Staff costs	Support costs	Other direct costs	Total funds 2023	Total funds 2022
	£	£	£	£	£
Activities	-	-	62,212	62,212	41,983
Food bank expenses	-	1,367	-	1,367	1,498
Wages and salaries	28,820	-	-	28,820	44,531
Repairs	-	-	-	-	-
Travel	-	-	-	-	-
Total resources expended	<u>28,820</u>	<u>1,367</u>	<u>62,212</u>	<u>92,399</u>	<u>88,012</u>

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Notes to the accounts (Continued)

7 Trustee and employee information

- a) Trustee information
No trustee received remuneration or was reimbursed expenses during the year.
- b) Employee Information
The average number of employees was 5.
No employee received emoluments in excess of £60,000 during the period.

	2023	2022
	£	£
Project Manager	1.0	1.0
Project Workers	4.0	4.0
	<u>5.0</u>	<u>5.0</u>

Employee costs during the period were as follows:

	2023	2022
	£	£
Salaries	73,959	68,722
Social Security	-	2,003
Pension Contributions	1,026	785
	<u>74,985</u>	<u>71,510</u>

8 Debtors

	2023	2022
	£	£
Trade Debtors	24,406	14,642
	<u>24,406</u>	<u>14,642</u>

9 Creditors: Amounts falling due within one year

	2023	2022
	£	£
Other taxes and social security	2,381	1,633
Other creditors and accruals	1,354	1,876
	<u>3,734</u>	<u>3,509</u>

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Notes to the accounts (Continued)

10 Reserves

	At 1 January 2022	Incoming resources	Outgoing resources	Transfers	At 31 December 2023
	£	£	£	£	£
Restricted funds					
ABC Toddlers	-			-	-
Community Kitchen	-			-	-
Cree Project	887	3,000	983	-	2,904
CULTURAL HUB	-	2,550	2,550	-	-
DCC Summer Activity	270	-	-	-	270
EDC Activity	-			-	-
Food Bank	26,866	11,144	1,367	-	36,643
Fitness fun	-			-	-
Fundraise and Recycle	1,003	1,076		-	2,079
HAF CHRISTMAS	-	4,188	3,491	-	698
HAF EASTER	-	4,990	4,990	-	-
HAF MAY	-	4,000	3,564	-	436
HAF SUMMER	-	8,996	8,329	-	667
HOUSEHOLD SUPPORT FUND	-	17,500	14,764	-	2,736
Haff Fund	881			-	881
Mark Panto	5,236	4,905	4,325	-	5,816
ME Group	-	-		-	-
MTVF FOOD BANK	-	16,956	2,440	-	14,516
NB FLOORING	-	-		-	-
Pop Sales	548			-	548
SPOOKSVILLE	-	-	-	-	-
Summer Camp	1,479			-	1,479
Tippytoes	5,809	1,988	2,902	-	4,895
Awards For All-Corronation	2,863			-	2,863
Mates N Baits	3,333		476	-	2,857
SUSTAINABILITY GRANT	-	15,000	3,027	-	11,973
Volunteer Expenses	67		67	-	-
NB Toy Appeal	-	2,500	2,500	-	-
WINDOWS	-	17,000	4,500	-	12,500
Seaham School of Technology	199			-	199
	<u>49,441</u>	<u>115,793</u>	<u>60,274</u>	<u>-</u>	<u>104,960</u>
Unrestricted funds					
General fund	24,396	74,606	99,984	-	(981)
Designated Funds					
CDCF Covid 19	15,100	-	-	-	15,100
	<u>39,496</u>	<u>74,606</u>	<u>99,984</u>	<u>-</u>	<u>14,119</u>
	<u>88,937</u>	<u>190,400</u>	<u>160,258</u>	<u>-</u>	<u>119,079</u>

11 Analysis of net assets between funds

	2023 £	2022 £
Restricted funds		
Current assets	101,655	49,441
Unrestricted funds		
Current assets	17,423	39,496
	<u>119,079</u>	<u>88,937</u>

Dawdon Youth and Community Centre

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Notes to the accounts (Continued)

12 Comparative Statement of Financial Activities by fund type

	Unrestricted funds £	Restricted funds £	Total funds 2022 £
Income and endowments from:			
Donations and Legacies	13,897	51,416	65,313
Charitable activities	64,463	-	64,463
Other trading activities	-	958	958
Total	78,360	52,374	130,734
Expenditure on:			
Charitable activities	62,238	88,012	150,250
Total	62,238	88,012	150,250
Net income/(expenditure) for the year	16,122	(35,638)	(19,515)

13 Related Parties

The charity does not have any related parties.

14 Controlling Parties

The charity is controlled by the trustees.

15 Other information

The charity is a Charitable Incorporated Organisation registered in England and Wales, which has its registered office at Dawdon Community Centre, Queen Alexandra Road, Dawdon, Seaham, Co. Durham, SR7 7NH.