

REGISTERED COMPANY NUMBER: 10226260 (England and Wales)
REGISTERED CHARITY NUMBER: 1178605

**Report of the Trustees and
Unaudited Financial Statements
for the Year Ended 30th June 2022
for
DARLASTON YOUTH CENTRE
(A COMPANY LIMITED BY GUARANTEE)**

DJH Mitten Clarke
(The practising name of
DJH Mitten Clarke Walsall Limited)
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DARLASTON YOUTH CENTRE

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for the year ended 30th June 2022**

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DARLASTON YOUTH CENTRE

Report of the Trustees for the year ended 30th June 2022

The trustees who are also directors of the charity for the purposes of the Companies Act 2006, present their report with the financial statements of the charity for the year ended 30th June 2022. The trustees have adopted the provisions of 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).

STRUCTURE, GOVERNANCE AND MANAGEMENT

Governing document

The charity is controlled by its governing document, a deed of trust, and constitutes a limited company, limited by guarantee, as defined by the Companies Act 2006.

REFERENCE AND ADMINISTRATIVE DETAILS

Registered Company number

10226260 (England and Wales)

Registered Charity number

1178605

Registered office

Darlaston Youth Centre
Bills Street
Darlaston
West Midlands
WS10 8BB

Trustees

Miss R Akhtar
Mrs M R Burley
J Johnson
A D Owen

Approved by order of the board of trustees on 26th January 2023 and signed on its behalf by:


Miss R Akhtar - Trustee

DARLASTON YOUTH CENTRE

Statement of Financial Activities
for the year ended 30th June 2022

	Notes	Unrestricted funds £	Restricted funds £	2022 Total funds £	2021 Total funds £
INCOME AND ENDOWMENTS FROM					
Donations and legacies		63,946	-	63,946	-
EXPENDITURE ON					
Raising funds	2	456	-	456	-
Charitable activities					
Provision of youth and community centre		24,131	-	24,131	1,245
Total		<u>24,587</u>	<u>-</u>	<u>24,587</u>	<u>1,245</u>
NET INCOME/(EXPENDITURE)		<u>39,359</u>	<u>-</u>	<u>39,359</u>	<u>(1,245)</u>
RECONCILIATION OF FUNDS					
Total funds brought forward		406	-	406	1,651
TOTAL FUNDS CARRIED FORWARD		<u><u>39,765</u></u>	<u><u>-</u></u>	<u><u>39,765</u></u>	<u><u>406</u></u>

The notes form part of these financial statements

DARLSTON YOUTH CENTRE**Balance Sheet
30th June 2022**

	Notes	Unrestricted funds £	Restricted funds £	2022 Total funds £	2021 Total funds £
FIXED ASSETS					
Tangible assets	6	2,215	-	2,215	1,106
CURRENT ASSETS					
Debtors	7	9,898	-	9,898	-
Cash at bank		28,670	-	28,670	2,033
		<u>38,568</u>	<u>-</u>	<u>38,568</u>	<u>2,033</u>
CREDITORS					
Amounts falling due within one year	8	(1,018)	-	(1,018)	(2,733)
		<u>37,550</u>	<u>-</u>	<u>37,550</u>	<u>(700)</u>
NET CURRENT ASSETS					
		39,765	-	39,765	406
TOTAL ASSETS LESS CURRENT LIABILITIES					
		<u>39,765</u>	<u>-</u>	<u>39,765</u>	<u>406</u>
NET ASSETS					
		<u>39,765</u>	<u>-</u>	<u>39,765</u>	<u>406</u>
FUNDS	9				
Unrestricted funds				39,765	406
TOTAL FUNDS				<u>39,765</u>	<u>406</u>

The charitable company is entitled to exemption from audit under Section 477 of the Companies Act 2006 for the year ended 30th June 2022.

The members have not required the company to obtain an audit of its financial statements for the year ended 30th June 2022 in accordance with Section 476 of the Companies Act 2006.

The trustees acknowledge their responsibilities for

- (a) ensuring that the charitable company keeps accounting records that comply with Sections 386 and 387 of the Companies Act 2006 and
- (b) preparing financial statements which give a true and fair view of the state of affairs of the charitable company as at the end of each financial year and of its surplus or deficit for each 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 charitable company.


The notes form part of these financial statements

DARLASTON YOUTH CENTRE

Balance Sheet - continued
30th June 2022

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

The financial statements were approved by the Board of Trustees and authorised for issue on 26/1/2023 and were signed on its behalf by:



Miss R Akhtar - Trustee

The notes form part of these financial statements

1. ACCOUNTING POLICIES

Basis of preparing the financial statements

Darlaston Youth Centre is a charity incorporated in England. In the event of the charity being wound up, the liability in respect of the guarantee is limited to £1 per member of the charity. The address of the registered office is given in the charity information on page 3 of these financial statements. The nature of the charity's operations and principal activities are provision of a youth centre.

The charity constitutes a public benefit entity as defined by FRS 102. The financial statements 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 issued in October 2019, the Financial Reporting Standard applicable in the United Kingdom and Republic of Ireland (FRS 102), the Charities Act 2011, the Companies Act 2006 and UK Generally Accepted Accounting Practice.

The significant accounting policies applied in the preparation of these financial statements are set out below. These policies have been consistently applied to all years presented unless otherwise stated.

Income

All incoming resources are included in the Statement of Financial Activities (SoFA) when the charity is legally entitled to the income after any performance conditions have been met, the amount can be measured reliably and it is probable that the income will be received.

For donations to be recognised the charity will have been notified of the amounts and the settlement date in writing. If there are conditions attached to the donation and this requires a level of performance before entitlement can be obtained then income is deferred until those conditions are fully met or the fulfilment of those conditions is within the control of the charity and it is probable that they will be fulfilled.

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.

Tangible fixed assets

Depreciation is provided at the following annual rates in order to write off each asset over its estimated useful life.

Fixtures and fittings	- 20% on reducing balance
Computer equipment	- 25% on reducing balance

Taxation

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

Fund accounting

Unrestricted funds can be used in accordance with the charitable objectives at the discretion of the trustees.

Restricted funds can only be used for particular restricted purposes within the objects of the charity. Restrictions arise when specified by the donor or when funds are raised for particular restricted purposes.

Notes to the Financial Statements - continued
for the year ended 30th June 2022

1. ACCOUNTING POLICIES - continued

Fund accounting

Further explanation of the nature and purpose of each fund is included in the notes to the financial statements.

Pension costs and other post-retirement benefits

The charitable company operates a defined contribution pension scheme. Contributions payable to the charitable company's pension scheme are charged to the Statement of Financial Activities in the period to which they relate.

2. RAISING FUNDS

Raising donations and legacies

	2022	2021
	£	£
Support costs	456	-
	<u>456</u>	<u>-</u>

3. NET INCOME/(EXPENDITURE)

Net income/(expenditure) is stated after charging/(crediting):

	2022	2021
	£	£
Depreciation - owned assets	663	552
	<u>663</u>	<u>552</u>

4. TRUSTEES' REMUNERATION AND BENEFITS

Miss R Akhtar was paid a salary totalling £14,102 for the year ended 30th June 2022 through employment as a youth centre coordinator. No remuneration was paid for the year ended 30th June 2021.

Trustees' expenses

Miss R Akhtar was reimbursed for expenses totalling £816 relating to the provision of youth activities through her role as youth centre coordinator for the year ended 30th June 2022. There were no expenses paid for the year ended 30th June 2021.

5. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES

	Unrestricted funds £	Restricted funds £	Total funds £
EXPENDITURE ON			
Charitable activities			
Provision of youth and community centre	1,245	-	1,245
NET INCOME/(EXPENDITURE)	(1,245)	-	(1,245)
RECONCILIATION OF FUNDS			
Total funds brought forward	1,651	-	1,651
TOTAL FUNDS CARRIED FORWARD	406	-	406

6. TANGIBLE FIXED ASSETS

	Fixtures and fittings £	Computer equipment £	Totals £
COST			
At 1st July 2021	2,991	-	2,991
Additions	-	1,772	1,772
At 30th June 2022	2,991	1,772	4,763
DEPRECIATION			
At 1st July 2021	1,885	-	1,885
Charge for year	552	111	663
At 30th June 2022	2,437	111	2,548
NET BOOK VALUE			
At 30th June 2022	554	1,661	2,215
At 30th June 2021	1,106	-	1,106

Notes to the Financial Statements - continued
for the year ended 30th June 2022**7. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR**

	2022 £	2021 £
Other debtors	9,898	-

8. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2022 £	2021 £
Social security and other taxes	472	-
Other creditors	-	1,845
Pension contributions due	90	-
Accruals and deferred income	456	888
	<u>1,018</u>	<u>2,733</u>

9. MOVEMENT IN FUNDS

	At 1.7.21 £	Net movement in funds £	Transfers between funds £	At 30.6.22 £
Unrestricted funds				
General fund	-	39,995	(84)	39,911
Honour Crimes	406	(101)	(451)	(146)
Forced Marriage workshop	-	(535)	535	-
	<u>406</u>	<u>39,359</u>	<u>-</u>	<u>39,765</u>
TOTAL FUNDS	<u>406</u>	<u>39,359</u>	<u>-</u>	<u>39,765</u>

Net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	62,117	(22,122)	39,995
Honour Crimes	1,560	(1,661)	(101)
Forced Marriage workshop	269	(804)	(535)
	<u>63,946</u>	<u>(24,587)</u>	<u>39,359</u>
TOTAL FUNDS	<u>63,946</u>	<u>(24,587)</u>	<u>39,359</u>

Notes to the Financial Statements - continued
for the year ended 30th June 2022

9. MOVEMENT IN FUNDS - continued

Comparatives for movement in funds

	At 1.7.20 £	Net movement in funds £	At 30.6.21 £
Unrestricted funds			
Honour Crimes	1,651	(1,245)	406
	<u> </u>	<u> </u>	<u> </u>
TOTAL FUNDS	<u>1,651</u>	<u>(1,245)</u>	<u>406</u>

Comparative net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
Honour Crimes	-	(1,245)	(1,245)
	<u> </u>	<u> </u>	<u> </u>
TOTAL FUNDS	<u>-</u>	<u>(1,245)</u>	<u>(1,245)</u>

A current year 12 months and prior year 12 months combined position is as follows:

	At 1.7.20 £	Net movement in funds £	Transfers between funds £	At 30.6.22 £
Unrestricted funds				
General fund	-	39,995	(84)	39,911
Honour Crimes	1,651	(1,346)	(451)	(146)
Forced Marriage workshop	-	(535)	535	-
	<u>1,651</u>	<u>38,114</u>	<u>-</u>	<u>39,765</u>
TOTAL FUNDS	<u>1,651</u>	<u>38,114</u>	<u>-</u>	<u>39,765</u>

Notes to the Financial Statements - continued
for the year ended 30th June 2022

9. MOVEMENT IN FUNDS - continued

A current year 12 months and prior year 12 months combined net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	62,117	(22,122)	39,995
Honour Crimes	1,560	(2,906)	(1,346)
Forced Marriage workshop	269	(804)	(535)
	<u>63,946</u>	<u>(25,832)</u>	<u>38,114</u>
TOTAL FUNDS	<u>63,946</u>	<u>(25,832)</u>	<u>38,114</u>

10. RELATED PARTY DISCLOSURES

Upon cessation of trading at 31st March 2022, an unrestricted donation was made from a related party, Darlaston Boys Club, of £31,116 to continue to run charitable activities from the youth centre. There is a balance held at 31st March 2022 of £9,898 which is an outstanding balance due from Darlaston Boys Club upon closure of the bank accounts.

Mr A Owen and Mr J Johnson are trustees of Darlaston Boys Club..

DARLASTON YOUTH CENTRE**Detailed Statement of Financial Activities
for the year ended 30th June 2022**

	2022 £	2021 £
INCOME AND ENDOWMENTS		
Donations and legacies		
Donations	63,946	-
Total incoming resources	63,946	-
EXPENDITURE		
Charitable activities		
Wages	16,151	-
Social security	1,441	-
Pensions	301	-
Postage and stationery	8	-
Resources	1,305	-
Travelling costs	519	-
Depreciation of tangible fixed assets	663	552
	20,388	552
Support costs		
Management		
Insurance	1,388	-
Telephone	293	-
Postage and stationery	76	-
Sundries	167	-
Repairs and renewals	1,118	-
	3,042	-
Governance costs		
Accountancy and legal fees	1,157	693
Total resources expended	24,587	1,245
Net income/(expenditure)	39,359	(1,245)

This page does not form part of the statutory financial statements