

**Sunderland All Together Consortium CIO**  
**Unaudited Financial Statements**  
**31 March 2023**

**CS ACCOUNTING LIMITED**

5 McMillan Close  
Saltwell Business Park  
Low Fell  
Tyne & Wear  
NE9 5BF

# Sunderland All Together Consortium CIO

## Financial Statements

Year ended 31 March 2023

---

	Page
Trustees' annual report	1
Independent examiner's report to the trustees	5
Statement of financial activities	6
Statement of financial position	7
Statement of cash flows	8
Notes to the financial statements	9
<b>The following pages do not form part of the financial statements</b>	
Detailed statement of financial activities	17
Notes to the detailed statement of financial activities	18

---

# Sunderland All Together Consortium CIO

## Trustees' Annual Report

**Year ended 31 March 2023**

---

The trustees present their report and the unaudited financial statements of the charity for the year ended 31 March 2023.

### Reference and administrative details

**Registered charity name** Sunderland All Together Consortium CIO

**Charity registration number** 1182003

**Principal office** Southwick Neighbourhood Youth Project  
271-273 Southwick Road  
Southwick  
Sunderland  
SR5 2AB

### The trustees

Ms J Laverick  
Ms NS Vokes  
Mr P McAloon  
Ms R Walker  
Mr S Rylance

**Independent examiner** C Smith  
5 McMillan Close  
Saltwell Business Park  
Low Fell  
Tyne & Wear  
NE9 5BF

### Structure, governance and management

The charity was formally registered in 2019 with the aim of sustaining youth work services in the city during a period of political and economic uncertainty. We bring together the voluntary sector to identify the gaps in provision across the city and work to fill these.

### Objectives and activities

#### Our Aims and objectives

The Sunderland All Together Consortium is a registered charity, set up to advance youth work in Sunderland. As a collective we work together to ensure the following three objectives can be reached 1. Sustain youth work by equipping the next generation of youth workers with the skills and knowledge they need to support young people. 2. Attract investment for youth work services within the city of Sunderland. 3. Develop standards to enable the delivery of exceptional services for young people.

# Sunderland All Together Consortium CIO

## Trustees' Annual Report *(continued)*

**Year ended 31 March 2023**

---

### **Achievements and performance**

#### **Activities this year**

We have continued to provide safe spaces for young people in youth centres across Sunderland. As part of safe spaces, young people have had access to skilled counsellors during times of crisis. Safe spaces have helped empower young people with the skills they need to effectively deal with their own mental health and well-being

The consortium provided support and access for member organisations to facilitate Holiday Activity Food (HAF) provision. A city-wide contract with a focus on health and healthy eating is in place.

City Centre Work - working in partnership with Sunderland City Council, the consortium delivered a summer pilot with a mixture of youth work methods. The results were encouraging, with no reported incidents of serious youth crime in the city centre, and anti-social behaviour significantly reduced. At the request of Sunderland City Council, the consortium has continued the project, and now have a team of detached youth workers and a programme of pop-up events supporting the initiative.

We have continued to develop and implement our strategy, revisiting our objectives, and thinking about what we would like Sunderland to be for young people. As part of the strategy for 2023 - 2026, we intend to recruit new organisations to provide positive futures for young people. We have developed a theory of change to capture and illustrate why desired change is expected to happen through the process of youth work, and the positive changes it will bring about.

Networks and partnerships - working with the Young People's Foundation Trust (YPF Trust), the consortium enjoyed opportunities to work with NEYA and YFNE. We hope to further develop these relationships, with shared opportunities to work together and collaborate on larger projects. Consortium representatives attended two national conferences hosted by YPF Trust. These events provided action learning workshops, with opportunities to share experiences.

Department for Digital, Culture, Media, and Sport (DCMS) - the consortium enjoyed time to speak to representatives from DCMS, to discuss how statutory guidance for youth work could be framed in the future. DCMS representatives were keen to hear from partnerships, and discuss what works well within these. We hope we had a positive influence on the new guidance. The guidance will be published later this year, with what we believe will be a focus on 'local.'

#### **Training and Workforce Development**

We have continued to provide level 1 and 2 youth work training that is nationally accredited and endorsed by the National Youth Agency. 20 learners have been qualified as level 2 youth workers over the past year, and we hope to start our next cohort in June 2023. We met with Sunderland College, who agreed to start delivering the youth work award and certificate. They will use our venues where the practical element of the courses will be delivered. This is a positive development, as the consortium has been the sole provider of youth work training in the City over recent years. FACL (Community Education) have agreed to invest in workforce training and development which will support the consortium to deliver a course that will enable adults 19 and over to attend with no financial charge.

# Sunderland All Together Consortium CIO

## Trustees' Annual Report *(continued)*

Year ended 31 March 2023

---

### Financial review

#### Results

Sunderland All Together Consortium received the following Restricted Funds:

The National Lottery Community Fund – Reaching Communities.

Income: £163,040

Expenditure: £163,040

The National Lottery Community Fund – Reaching Communities.

Income: £15,500

Expenditure: £15,500

# **Sunderland All Together Consortium CIO**

## **Trustees' Annual Report** *(continued)*

### **Year ended 31 March 2023**

---

The trustees' annual report was approved on 10 May 2023 and signed on behalf of the board of trustees by:

Ms R Walker  
Trustee

# Sunderland All Together Consortium CIO

## Independent Examiner's Report to the Trustees of Sunderland All Together Consortium CIO

**Year ended 31 March 2023**

---

I report to the trustees on my examination of the financial statements of Sunderland All Together Consortium CIO ('the charity') for the year ended 31 March 2023.

### **Responsibilities and basis of report**

As the trustees of the charity you are responsible for the preparation of the financial statements in accordance with the requirements of the Charities Act 2011 ('the Act').

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

### **Independent examiner's statement**

Since the charity'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 in England and Wales (ICAEW), which is one of the listed bodies.

I have completed my examination. I confirm that no material 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 charity as required by section 130 of the 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.

C Smith  
Independent Examiner

5 McMillan Close  
Saltwell Business Park  
Low Fell  
Tyne & Wear  
NE9 5BF

# Sunderland All Together Consortium CIO

## Statement of Financial Activities

Year ended 31 March 2023

			2023		2022
	Note	Unrestricted funds £	Restricted funds £	Total funds £	Total funds £
<b>Income and endowments</b>					
Grants received	4	20,711	392,581	413,292	648,621
Government grants		-	389,049	389,049	-
<b>Total income</b>		<u>20,711</u>	<u>781,630</u>	<u>802,341</u>	<u>648,621</u>
<b>Expenditure</b>					
Expenditure on charitable activities	5,6	15,403	730,188	745,591	672,745
<b>Total expenditure</b>		<u>15,403</u>	<u>730,188</u>	<u>745,591</u>	<u>672,745</u>
<b>Net income/(expenditure) and net movement in funds</b>		<u>5,308</u>	<u>51,442</u>	<u>56,750</u>	<u>(24,124)</u>
<b>Reconciliation of funds</b>					
Total funds brought forward		70	81,848	81,918	106,042
<b>Total funds carried forward</b>		<u>5,378</u>	<u>133,290</u>	<u>138,668</u>	<u>81,918</u>

The statement of financial activities includes all gains and losses recognised in the year.  
All income and expenditure derive from continuing activities.

The notes on pages 9 to 15 form part of these financial statements.



# Sunderland All Together Consortium CIO

## Statement of Financial Position

31 March 2023

	Note	2023 £	2022 £
<b>Current assets</b>			
Debtors	10	48	1,741
Cash at bank and in hand		262,665	184,952
		<u>262,713</u>	<u>186,693</u>
<b>Creditors: amounts falling due within one year</b>	11	124,045	104,775
<b>Net current assets</b>		<u>138,668</u>	<u>81,918</u>
<b>Total assets less current liabilities</b>		<u>138,668</u>	<u>81,918</u>
<b>Net assets</b>		<u>138,668</u>	<u>81,918</u>
<b>Funds of the charity</b>			
Restricted funds		133,290	81,848
Unrestricted funds		5,378	70
<b>Total charity funds</b>	15	<u>138,668</u>	<u>81,918</u>

These financial statements were approved by the board of trustees and authorised for issue on 10 May 2023, and are signed on behalf of the board by:

Ms R Walker  
Trustee

The notes on pages 9 to 15 form part of these financial statements.

# Sunderland All Together Consortium CIO

## Statement of Cash Flows

Year ended 31 March 2023

	2023 £	2022 £
<b>Cash flows from operating activities</b>		
Net income/(expenditure)	56,751	(24,124)
<i>Adjustments for:</i>		
Government grant income	(389,049)	–
Accrued income	(39,335)	(5,106)
<i>Changes in:</i>		
Trade and other debtors	1,693	(1,741)
Trade and other creditors	58,605	63,660
Cash generated from operations	(311,335)	32,689
Net cash (used in)/from operating activities	<u>(311,335)</u>	<u>32,689</u>
<b>Cash flows from financing activities</b>		
Government grant income	389,049	–
Net cash from financing activities	<u>389,049</u>	<u>–</u>
<b>Net increase in cash and cash equivalents</b>	77,714	32,689
<b>Cash and cash equivalents at beginning of year</b>	184,952	199,397
<b>Cash and cash equivalents at end of year</b>	<u>262,666</u>	<u>232,086</u>

The notes on pages 9 to 15 form part of these financial statements.

# Sunderland All Together Consortium CIO

## Notes to the Financial Statements *(continued)*

Year ended 31 March 2023

---

### 3. Accounting policies *(continued)*

#### Financial instruments *(continued)*

#### 1. General information

The charity is a public benefit entity and a registered charity in England and Wales and is unincorporated. The address of the principal office is Southwick Neighbourhood Youth Project, 271-273 Southwick Road, Southwick, Sunderland, SR5 2AB.

#### 2. Statement of compliance

These financial statements have been prepared in compliance with FRS 102, 'The Financial Reporting Standard applicable in the UK and the Republic of Ireland', the 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) (Charities SORP (FRS 102)) and the Charities Act 2011.

### 3. Accounting policies

#### Basis of preparation

The financial statements have been prepared on the historical cost basis, as modified by the revaluation of certain financial assets and liabilities and investment properties measured at fair value through income or expenditure.

The financial statements are prepared in sterling, which is the functional currency of the entity.

#### Going concern

There are no material uncertainties about the charity's ability to continue.

#### Fund accounting

Unrestricted funds are available for use at the discretion of the trustees to further any of the charity's purposes.

Designated funds are unrestricted funds earmarked by the trustees for particular future project or commitment.

Restricted funds are subjected to restrictions on their expenditure declared by the donor or through the terms of an appeal, and fall into one of two sub-classes: restricted income funds or endowment funds.

#### Incoming resources

All incoming resources are included in the statement of financial activities when entitlement has passed to the charity; it is probable that the economic benefits associated with the transaction will flow to the charity and the amount can be reliably measured. The following specific policies are applied to particular categories of income:

- income from donations or grants is recognised when there is evidence of entitlement to the gift, receipt is probable and its amount can be measured reliably.

# Sunderland All Together Consortium CIO

## Notes to the Financial Statements *(continued)*

Year ended 31 March 2023

---

### 3. Accounting policies *(continued)*

#### Financial instruments *(continued)*

- legacy income is recognised when receipt is probable and entitlement is established.
- income from donated goods is measured at the fair value of the goods unless this is impractical to measure reliably, in which case the value is derived from the cost to the donor or the estimated resale value. Donated facilities and services are recognised in the accounts when received if the value can be reliably measured. No amounts are included for the contribution of general volunteers.
- income from contracts for the supply of services is recognised with the delivery of the contracted service. This is classified as unrestricted funds unless there is a contractual requirement for it to be spent on a particular purpose and returned if unspent, in which case it may be regarded as restricted.

#### Resources expended

Expenditure is recognised on an accruals basis as a liability is incurred. Expenditure includes any VAT which cannot be fully recovered, and is classified under headings of the statement of financial activities to which it relates:

- expenditure on raising funds includes the costs of all fundraising activities, events, non-charitable trading activities, and the sale of donated goods.
- expenditure on charitable activities includes all costs incurred by a charity in undertaking activities that further its charitable aims for the benefit of its beneficiaries, including those support costs and costs relating to the governance of the charity apportioned to charitable activities.
- other expenditure includes all expenditure that is neither related to raising funds for the charity nor part of its expenditure on charitable activities.

All costs are allocated to expenditure categories reflecting the use of the resource. Direct costs attributable to a single activity are allocated directly to that activity. Shared costs are apportioned between the activities they contribute to on a reasonable, justifiable and consistent basis.

#### Government grants

Government grants are recognised at the fair value of the asset received or receivable. Grants are not recognised until there is reasonable assurance that the charity will comply with the conditions attaching to them and the grants will be received.

Where the grant does not impose specified future performance-related conditions on the recipient, it is recognised in income when the grant proceeds are received or receivable. Where the grant does impose specified future performance-related conditions on the recipient, it is recognised in income only when the performance-related conditions have been met. Where grants received are prior to satisfying the revenue recognition criteria, they are recognised as a liability.

# Sunderland All Together Consortium CIO

## Notes to the Financial Statements *(continued)*

Year ended 31 March 2023

---

### 3. Accounting policies *(continued)*

#### Financial instruments *(continued)*

##### Financial instruments

A financial asset or a financial liability is recognised only when the charity becomes a party to the contractual provisions of the instrument.

Basic financial instruments are initially recognised at the amount receivable or payable including any related transaction costs.

Current assets and current liabilities are subsequently measured at the cash or other consideration expected to be paid or received and not discounted.

Debt instruments are subsequently measured at amortised cost.

Where investments in shares are publicly traded or their fair value can otherwise be measured reliably, the investment is subsequently measured at fair value with changes in fair value recognised in income and expenditure. All other such investments are subsequently measured at cost less impairment.

Other financial instruments, including derivatives, are initially recognised at fair value, unless payment for an asset is deferred beyond normal business terms or financed at a rate of interest that is not a market rate, in which case the asset is measured at the present value of the future payments discounted at a market rate of interest for a similar debt instrument.

Other financial instruments are subsequently measured at fair value, with any changes recognised in the statement of financial activities, with the exception of hedging instruments in a designated hedging relationship.

Financial assets that are measured at cost or amortised cost are reviewed for objective evidence of impairment at the end of each reporting date. If there is objective evidence of impairment, an impairment loss is recognised under the appropriate heading in the statement of financial activities in which the initial gain was recognised.

For all equity instruments regardless of significance, and other financial assets that are individually significant, these are assessed individually for impairment. Other financial assets are either assessed individually or grouped on the basis of similar credit risk characteristics.

Any reversals of impairment are recognised immediately, to the extent that the reversal does not result in a carrying amount of the financial asset that exceeds what the carrying amount would have been had the impairment not previously been recognised.

# Sunderland All Together Consortium CIO

## Notes to the Financial Statements *(continued)*

Year ended 31 March 2023

---

### 3. Accounting policies *(continued)*

#### Financial instruments *(continued)*

##### Defined contribution plans

Contributions to defined contribution plans are recognised as an expense in the period in which the related service is provided. Prepaid contributions are recognised as an asset to the extent that the prepayment will lead to a reduction in future payments or a cash refund.

When contributions are not expected to be settled wholly within 12 months of the end of the reporting date in which the employees render the related service, the liability is measured on a discounted present value basis. The unwinding of the discount is recognised as an expense in the period in which it arises.

### 4. Donations and legacies

	Unrestricted Funds £	Restricted Funds £	Total Funds 2023 £
<b>Donations</b>			
Funding Received	20,711	392,581	413,292
<b>Grants</b>			
Government grant income	–	389,049	389,049
	<u>20,711</u>	<u>781,630</u>	<u>802,341</u>

  

	Unrestricted Funds £	Restricted Funds £	Total Funds 2022 £
<b>Donations</b>			
Funding Received	–	648,621	648,621
<b>Grants</b>			
Government grant income	–	–	–
	<u>–</u>	<u>648,621</u>	<u>648,621</u>

# Sunderland All Together Consortium CIO

## Notes to the Financial Statements *(continued)*

Year ended 31 March 2023

### 5. Expenditure on charitable activities by fund type

	Unrestricted Funds £	Restricted Funds £	Total Funds 2023 £
Direct costs	15,403	696,607	712,010
Support costs	–	33,580	33,581
	<u>15,403</u>	<u>730,187</u>	<u>745,591</u>

  

	Unrestricted Funds £	Restricted Funds £	Total Funds 2022 £
Direct costs	–	638,238	638,238
Support costs	–	34,507	34,507
	<u>–</u>	<u>672,745</u>	<u>672,745</u>

### 6. Expenditure on charitable activities by activity type

	Activities undertaken directly £	Support costs £	Total funds 2023 £	Total fund 2022 £
Charitable activities	<u>712,010</u>	<u>33,581</u>	<u>745,591</u>	<u>672,745</u>

### 7. Independent examination fees

	2023 £	2022 £
Fees payable to the independent examiner for: Independent examination of the financial statements	<u>1140</u>	<u>858</u>

### 8. Staff costs

The average head count of employees during the year was 1 (2022: 1).

No employee received employee benefits of more than £60,000 during the year (2022: Nil).

### 9. Trustee remuneration and expenses

No remuneration or other benefits from employment with the charity or a related entity were received by the trustees.

# Sunderland All Together Consortium CIO

## Notes to the Financial Statements *(continued)*

Year ended 31 March 2023

---

### 10. Debtors

	2023	2022
	£	£
Other debtors	48	1,741

### 11. Creditors: amounts falling due within one year

	2023	2022
	£	£
Accruals and deferred income	123,903	104,578
Other creditors	142	197
	<u>124,045</u>	<u>104,775</u>

### 12. Deferred income

	2023	2022
	£	£
Amount deferred in year	<u>122,763</u>	<u>64,103</u>

### 13. Pensions and other post retirement benefits

#### Defined contribution plans

The amount recognised in income or expenditure as an expense in relation to defined contribution plans was £730 (2022: £797).

### 14. Government grants

The amounts recognised in the financial statements for government grants are as follows:

	2023	2022
	£	£
Recognised in income from donations and legacies:		
Government grants income	<u>389,049</u>	<u>–</u>



# Sunderland All Together Consortium CIO

## Notes to the Financial Statements *(continued)*

Year ended 31 March 2023

### 15. Analysis of charitable funds

#### Unrestricted funds

	At 1 April 2022	Income	Expenditure	At 31 March 2023
	£	£	£	£
General funds	<u>70</u>	<u>20,711</u>	<u>(15,403)</u>	<u>5,378</u>

	At 1 April 2021	Income	Expenditure	At 31 March 2022
	£	£	£	£
General funds	<u>70</u>	<u>—</u>	<u>—</u>	<u>70</u>

#### Restricted funds

	At 1 April 2022	Income	Expenditure	At 31 March 2023
	£	£	£	£
Restricted Fund	<u>81,848</u>	<u>781,630</u>	<u>(730,188)</u>	<u>133,290</u>

	At 1 April 2021	Income	Expenditure	At 31 March 2022
	£	£	£	£
Restricted Fund	<u>105,972</u>	<u>648,621</u>	<u>(672,745)</u>	<u>81,848</u>

### 16. Analysis of changes in net debt

	At 1 Apr 2022	Cash flows	At 31 Mar 2023
	£	£	£
Cash at bank and in hand	<u>184,952</u>	<u>77,713</u>	<u>262,665</u>

# **Sunderland All Together Consortium CIO**

## **Management Information**

**Year ended 31 March 2023**

---

**The following pages do not form part of the financial statements.**

# Sunderland All Together Consortium CIO

## Detailed Statement of Financial Activities

Year ended 31 March 2023

---

	2023 £	2022 £
<b>Income and endowments</b>		
<b>Donations and legacies</b>		
Funding Received	413,292	648,621
Government grant income	389,049	—
	<u>802,341</u>	<u>648,621</u>
<b>Total income</b>	<u>802,341</u>	<u>648,621</u>
<b>Expenditure</b>		
<b>Expenditure on charitable activities</b>		
Delivery activities	712,010	638,238
Wages and salaries	30,576	32,340
Pension costs	730	797
Insurance	381	380
Legal and professional fees	1,194	894
Other office costs	140	96
Governance and staff training	560	—
	<u>745,591</u>	<u>672,745</u>
<b>Total expenditure</b>	<u>745,591</u>	<u>672,745</u>
<b>Net income/(expenditure)</b>	<u>56,750</u>	<u>(24,124)</u>

---

# Sunderland All Together Consortium CIO

## Notes to the Detailed Statement of Financial Activities

Year ended 31 March 2023

---

	2023 £	2022 £
<b>Expenditure on charitable activities</b>		
<i><b>Activities undertaken directly</b></i>		
Delivery activities	712,010	638,238
<i><b>Support costs</b></i>		
Salaries	30,576	32,340
Employer pension contributions	730	797
Insurance	381	380
Accountancy fees	1,194	894
Website & media costs	140	96
Governance and staff training	560	—
	<u>33,581</u>	<u>34,507</u>
<b>Expenditure on charitable activities</b>	<u>745,591</u>	<u>672,745</u>

---