

**Sunderland All Together Consortium CIO**  
**Unaudited Financial Statements**  
**31 March 2024**

**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 2024

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# Sunderland All Together Consortium CIO

## Trustees' Annual Report

**Year ended 31 March 2024**

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The trustees present their report and the unaudited financial statements of the charity for the year ended 31 March 2024.

### Reference and administrative details

<b>Registered charity name</b>	Sunderland All Together Consortium CIO
<b>Charity registration number</b>	1182003
<b>Principal office</b>	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 Oxley  
Mr S Rylance

<b>Independent examiner</b>	C Smith 5 McMillan Close Saltwell Business Park Low Fell Tyne & Wear NE9 5BF
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### 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 2024**

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### **Achievements and performance**

The consortium continue to champion and coordinate youth work provision across the city. Over the past year we have done this via delivery of the Good Vibes Project where, since the commencement of the work we have provided safe spaces to over 1400 young people. The project offers weekly counselling to young people most in need without waiting on extensive lists so young people are seen quickly and engaged in counselling sessions timely and while they have crisis times in their lives. We also offer young people safe spaces, within these they can be themselves, forge new friendships and be supported in a caring and empathetic environment.

Our work addresses gaps in the city too, and as a result of a lack of youth provision in parts of the east and west of the city, the consortium members deliver youth provision. This is within the St Anne's, Millfield, and city centre areas. We use a combined delivery of detached youth work and centre based sessions, where we can find spaces in community centres. Our city centre work uses the places where young people choose to be including the shopping centre, metro stations, McDonalds, and parks. The city centre work started as a pilot in partnership with the violence reduction unit following youth violence and two fatal stabbings in the city centre. Since the project began there have been no new incidents of serious youth violence and young people report they now feel listened to and they have people who are 'on their side' who can advocate for them and help to build understanding and mutual respect.

Together for Children asked the consortium to develop and deliver a project for care experienced young people as there is a gap in support services once young people leave care. The project began in January of this year and provides mentoring and youth work support to young people who lack familial structures and networks, offering guidance and a helping hand as they transition into adulthood and independent living.

Delivery of the HAF project is also a collective piece of work that the consortium undertakes. Collaborative working has allowed us to negotiate with commissioners to ensure that the service we provide for children and young people is meaningful and has a positive impact and is value for money. To date the consortium has worked with almost 10,000 individual children and young people as part of the HAF programme, they are all now familiar with youth work, youth workers and the spaces that are designed for them and their wellbeing.

### **Key Achievements this year**

The consortium have worked with the Young People's Foundation Trust who have been able to connect us with national policy makers. We have been able to take part in developing a case study for DCMS that champions partnerships and sets out the case for investment. We hope that this will have a positive impact on young people in Sunderland by raising awareness of what we do and helping to secure investment for the future of youth work services in the city.

Our new website is live. It now offers a positive insight into what we do as a consortium and our strengths as a collective. It will help to show stakeholders and investors that the young people of Sunderland have a viable and sustainable service should they choose to support our work.

We were asked by the National Youth Agency to deliver a presentation at their regional Roadshow earlier this year. It gave us the opportunity to showcase the benefits of our partnership. New Partners Membership criteria for the consortium was revised last year; this enabled us to explore our values and principles whilst setting out what type of organisations

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# Sunderland All Together Consortium CIO

## Trustees' Annual Report *(continued)*

### Year ended 31 March 2024

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should be welcomed into the consortium in order to have a meaningful and positive impact on young people in Sunderland. Since then we have considered or welcomed a number of new members: North East Sport, Sunderland Community Action Group, Holding Hands CIC, Sunderland Young Carers and Young Asian Voices.

We were able to appoint a Business Support Coordinator at the beginning of this year and she is working along side the trustees on an ongoing workplan. We are hopeful that the coming weeks will see new appointees to address the management of the consortium, and development of the workforce. The consortium also have set out priorities for the coming year that will help to advance our aims and objectives. These include: Growing the workforce and exploring apprenticeships that can be shared across the city. We will take advantage of the NatWest Youth Work Levy which covers apprenticeships at levels 3 and 6. Secure funding for the duration of the apprenticeship and be able to address workforce shortage across the city. The apprenticeships will offer full time employment and make the youth work sector more attractive to those interested in working with young people.

Creating opportunity to develop youth voice We hope to develop a group of young people, representative of the whole city and nominated/chosen by our members. We will seek funding to reimburse/pay the young people for their involvement as using them as 'experts' should not be taken for granted. It is hoped that these young people will serve a fixed term and help to shape the work of the consortium so it remains relevant to the young people of Sunderland.

Providing international youth work We are under representative of the many different nationalities that live in our city. While our youth centres are all inclusive there may be hidden barriers that we aren't aware of. We hope to work with other organisations in the city to ensure all young people have access to youth work and the opportunities that come along with it. There is a need to break down international barriers and we will look for opportunities to this including youth exchanges, visits, and cultural education projects.

Addressing contemporary local youth issues our youth work is able to be reactive and responsive to local youth issues, some examples of which include suicide, motor bikes and youth knife crime. It is often the case that when these issues arise they highlight the need for more long-term work. We would like to build resources to address this effectively as there is a danger of not having the resources or capacity to effectively deal with some of the issues that the young people face. To address local youth issues we would also like to continue our efforts to grow our partnership.

### Financial review

#### Results

Sunderland All Together Consortium received the following restricted funds: National Lottery Community Fund - RC North East and Cumbria Region

Income: £166,500

Expenditure: £166,500

# Sunderland All Together Consortium CIO

## Trustees' Annual Report *(continued)*

**Year ended 31 March 2024**

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

Mr P McAloon  
Trustee

Mr S Rylance  
Trustee

# Sunderland All Together Consortium CIO

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

**Year ended 31 March 2024**

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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 2024.

### **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  
CS Accounting Limited  
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 2024

			2024		2023
	Note	Unrestricted funds £	Restricted funds £	Total funds £	Total funds £
<b>Income and endowments</b>					
Donations and legacies	4	123,353	831,522	954,875	802,341
<b>Total income</b>		<u>123,353</u>	<u>831,522</u>	<u>954,875</u>	<u>802,341</u>
<b>Expenditure</b>					
Expenditure on charitable activities	5,6	104,280	858,844	963,124	745,590
<b>Total expenditure</b>		<u>104,280</u>	<u>858,844</u>	<u>963,124</u>	<u>745,590</u>
<b>Net (expenditure)/income and net movement in funds</b>		<u>19,073</u>	<u>(27,322)</u>	<u>(8,249)</u>	<u>56,751</u>
<b>Reconciliation of funds</b>					
Total funds brought forward		5,378	133,290	138,668	81,917
<b>Total funds carried forward</b>		<u>24,451</u>	<u>105,968</u>	<u>130,419</u>	<u>138,668</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 2024

	Note	2024 £	2023 £
<b>Current assets</b>			
Debtors	10	529	48
Cash at bank and in hand		466,481	262,665
		<u>467,010</u>	<u>262,713</u>
<b>Creditors: amounts falling due within one year</b>	11	336,591	124,045
<b>Net current assets</b>		<u>130,419</u>	<u>138,668</u>
<b>Total assets less current liabilities</b>		<u>130,419</u>	<u>138,668</u>
<b>Net assets</b>		<u>130,419</u>	<u>138,668</u>
<b>Funds of the charity</b>			
Restricted funds		105,968	133,290
Unrestricted funds		24,451	5,378
<b>Total charity funds</b>	15	<u>130,419</u>	<u>138,668</u>

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

Mr P McAloon  
Trustee

Mr S Rylance  
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 2024

	2024 £	2023 £
<b>Cash flows from operating activities</b>		
Net (expenditure)/income	(8,249)	56,751
<i>Adjustments for:</i>		
Government grant income	(274,381)	(389,049)
Accrued expenses/(income)	134,162	(39,335)
<i>Changes in:</i>		
Trade and other debtors	(481)	1,693
Trade and other creditors	78,384	58,605
Cash generated from operations	(70,565)	(311,335)
Net cash used in operating activities	<u>(70,565)</u>	<u>(311,335)</u>
<b>Cash flows from financing activities</b>		
Government grant income	274,381	389,049
Net cash from financing activities	<u>274,381</u>	<u>389,049</u>
<b>Net increase in cash and cash equivalents</b>	203,816	77,714
<b>Cash and cash equivalents at beginning of year</b>	262,665	184,952
<b>Cash and cash equivalents at end of year</b>	<u>466,481</u>	<u>262,666</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 2024

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### 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 2024

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### 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.

#### Financial instruments

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# Sunderland All Together Consortium CIO

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

Year ended 31 March 2024

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

#### Financial instruments *(continued)*

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.

#### 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

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# Sunderland All Together Consortium CIO

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

Year ended 31 March 2024

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

#### Financial instruments *(continued)*

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 2024 £
<b>Donations</b>			
Funding Received	123,353	557,141	680,494
<b>Grants</b>			
Government grant income	–	274,381	274,381
	<u>123,353</u>	<u>831,522</u>	<u>954,875</u>

  

	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>

# Sunderland All Together Consortium CIO

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

Year ended 31 March 2024

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

	Unrestricted Funds £	Restricted Funds £	Total Funds 2024 £
Direct costs	101,835	836,163	937,998
Support costs	2,445	22,681	25,126
	<u>104,280</u>	<u>858,844</u>	<u>963,124</u>
	Unrestricted Funds £	Restricted Funds £	Total Funds 2023 £
Direct costs	15,403	696,607	712,010
Support costs	–	33,580	33,580
	<u>15,403</u>	<u>730,187</u>	<u>745,590</u>

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

	Activities undertaken directly £	Support costs £	Total funds 2024 £	Total fund 2023 £
Direct costs	<u>937,998</u>	<u>25,126</u>	<u>963,124</u>	<u>745,590</u>

### 7. Independent examination fees

	2024 £	2023 £
Fees payable to the independent examiner for: Independent examination of the financial statements	<u>1,140</u>	<u>1,140</u>

### 8. Staff costs

The total staff costs and employee benefits for the reporting period are analysed as follows:

	2024 £	2023 £
Wages and salaries	16,598	30,576
Employer contributions to pension plans	183	730
	<u>16,781</u>	<u>31,306</u>

The average head count of employees during the year was 1 (2023: 1).

No employee received employee benefits of more than £60,000 during the year (2023: Nil).

# Sunderland All Together Consortium CIO

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

Year ended 31 March 2024

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### 9. Trustee remuneration and expenses

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

### 10. Debtors

	2024	2023
	£	£
Other debtors	529	48

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

	2024	2023
	£	£
Accruals and deferred income	336,591	123,903
Other creditors	–	142
	<u>336,591</u>	<u>124,045</u>

### 12. Deferred income

	2024	2023
	£	£
Amount deferred in year	201,289	122,763

### 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 £183 (2023: £730).

### 14. Government grants

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

	2024	2023
	£	£
Recognised in income from donations and legacies:		
Government grants income	<u>274,381</u>	<u>389,049</u>



# Sunderland All Together Consortium CIO

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

Year ended 31 March 2024

### 15. Analysis of charitable funds

#### Unrestricted funds

	At 1 April 2023	Income	Expenditure	At 31 March 2024
	£	£	£	£
General funds	<u>5,378</u>	<u>123,353</u>	<u>(104,280)</u>	<u>24,451</u>

	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>

#### Restricted funds

	At 1 April 2023	Income	Expenditure	At 31 March 2024
	£	£	£	£
Restricted Funds	<u>133,290</u>	<u>831,522</u>	<u>(858,844)</u>	<u>105,968</u>

	At 1 April 2022	Income	Expenditure	At 31 March 2023
	£	£	£	£
Restricted Funds	<u>81,847</u>	<u>781,630</u>	<u>(730,187)</u>	<u>133,290</u>

### 16. Analysis of changes in net debt

	At 1 Apr 2023	Cash flows	At 31 Mar 2024
	£	£	£
Cash at bank and in hand	<u>262,665</u>	<u>203,816</u>	<u>466,481</u>

# **Sunderland All Together Consortium CIO**

## **Management Information**

**Year ended 31 March 2024**

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**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 2024

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	2024 £	2023 £
<b>Income and endowments</b>		
<b>Donations and legacies</b>		
Funding Received	680,494	413,292
Government grant income	274,381	389,049
	<u>954,875</u>	<u>802,341</u>
<b>Total income</b>	<u>954,875</u>	<u>802,341</u>
<b>Expenditure</b>		
<b>Expenditure on charitable activities</b>		
Delivery activities	937,998	712,010
Wages and salaries	16,598	30,576
Pension costs	183	730
Insurance	1,305	380
Sundry expenses	744	–
Travel costs	929	–
Legal and professional fees	1,176	1,194
Website and media costs	802	140
Consultation costs	2,640	–
Governance and staff training	749	560
	<u>963,124</u>	<u>745,590</u>
<b>Total expenditure</b>	<u>963,124</u>	<u>745,590</u>
<b>Net (expenditure)/income</b>	<u>(8,249)</u>	<u>56,751</u>

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# Sunderland All Together Consortium CIO

## Notes to the Detailed Statement of Financial Activities

Year ended 31 March 2024

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	2024 £	2023 £
<b>Expenditure on charitable activities</b>		
<b><i>Activities undertaken directly</i></b>		
Delivery activities	937,998	712,010
<b><i>Support costs</i></b>		
Salaries	16,598	30,576
Employer pension contributions	183	730
Insurance	1,305	380
Sundry expenses	744	–
Travel costs	929	–
Accountancy fees	1,176	1,194
Website & media costs	802	140
Consultation costs	2,640	–
Governance and staff training	749	560
	<u>25,126</u>	<u>33,580</u>
<b>Expenditure on charitable activities</b>	<u>963,124</u>	<u>745,590</u>

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