

Sunderland All Together Consortium CIO
Unaudited Financial Statements
31 March 2025

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 2025

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Sunderland All Together Consortium CIO

Trustees' Annual Report

Year ended 31 March 2025

The trustees present their report and the unaudited financial statements of the charity for the year ended 31 March 2025.

Reference and administrative details

Registered charity name	Sunderland All Together Consortium CIO
Charity registration number	1182003
Principal office	19-20 Chiswick Square Hylton Castle Sunderland SR5 3PZ

The trustees

	J Laverick	
	J Watson	(Appointed 1 August 2024)
	L Williams	(Appointed 1 August 2024)
	P McAloon	
	R Oxley	(Resigned 30 April 2025)
	S Rylance	
	N S Vokes	
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 2025

Achievements and performance

Over the past year, Sunderland All Together Consortium has continued to champion the role of youth work across the city, advocating for young people and ensuring their voices help shape policy and practice. Through collective action, our members have made a strong contribution to Sunderland's new youth strategy, strengthening the position of youth work, and recognising the difference it makes in young people's lives.

A key part of our work has been securing and distributing funding to support citywide provision. Through the Good Vibes project, we have sustained youth work for young people across Sunderland, while area-based delivery and the Holiday Activities and Food (HAF) programme have offered targeted, accessible activities to thousands of young people during school holidays. Alongside this, our partnership with Together for Children has enabled us to deliver a dedicated mentoring programme for young people with social, emotional, and mental health needs, as well as those who are care experienced, providing them with consistent, trusted support to build confidence and resilience. Investment in the future workforce has also been a priority, with funding secured for a cohort of youth work apprentices, creating new pathways into the sector and supporting its long-term sustainability.

Overall we've supported the delivery of eight programmes across Sunderland, supporting 7,458 young people.

Collaboration has remained central to our approach. This year we have strengthened partnerships with Culture Start and The Key, creating new opportunities for young people and for our members. We have also welcomed new delivery partners into the Consortium, including Back on the Map, Evolve Youth Inclusion and Just Let Your Soul Grow, broadening the network and extending our reach into more communities. We have collectively played a key role in the planning and delivery of six Unity in the Community events - one in each area of the city and a central celebration - which showcased unity, celebrated community pride and demonstrated the strength of partnership working in practice.

Youth voice has been championed throughout the year. We supported two community fun days, designed to bring young people and families together while offering a platform for young voices to be heard. In Washington, we carried out a youth consultation to ensure that local provision reflects the priorities and aspirations of young people themselves. We also marked Youth Work Week 2024 with a Glow in the Dark Walk, which brought together over 150 young people and youth workers from across Sunderland in a vibrant celebration of youth work and its impact.

Supporting the workforce has been another major focus. The Consortium has expanded its training offer to include a range of accredited youth work programmes alongside continuing professional development opportunities. In addition, we launched a new Youth Worker Network, creating a space for youth work practitioners across the city to connect, share best practice and strengthen the profession together.

Looking ahead, we remain committed to growing our membership, deepening collaboration, and securing resources for youth work in Sunderland. By continuing to champion the role of youth work, we will ensure that young people's voices are valued, their needs are met, and their opportunities to thrive are expanded. We are also initiating a strategic review of the charity, seeking to meet growing need in Sunderland and ensure the charity is best placed to embrace local, regional, and national opportunities. We are also keen to ensure that young people are the heart of the future of the city as investment in Sunderland grows through arts and culture. A strategy will be launched in 2026.

Sunderland All Together Consortium CIO

Trustees' Annual Report *(continued)*

Year ended 31 March 2025

Financial review

Results

It has been another successful year for the charity and the trustees are pleased with the current state of the charity's finances. The net incoming resources for the year amounted to £25,730 of which £5,078 are restricted funds and £20,652 attributable to the reserves fund. Balance carried forward £156,419.

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

Reserves Policy

The charity is committed to maintaining financial stability to ensure the continuity of our services and the achievement of our charitable objectives. To this end, we have established a reserves policy.

Reserves are the part of the charity's unrestricted income fund that is freely available to spend on any of the charity's purposes. In setting a reserves policy, the trustees understand restrictions on the use of the charity's funds. In certain circumstances, holding restricted funds may reduce the need to hold reserves, for particular purposes.

The trustees have established a policy whereby the unrestricted funds, not committed or invested in fixed assets, held by the charity should be transferred to the reserves fund.

The trustees' annual report was approved on 27 November 2025 and signed on behalf of the board of trustees by:

Mr J Watson
Chairperson

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 2025

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 2025.

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 2025

			2025		2024
	Note	Unrestricted funds £	Restricted funds £	Total funds £	Total funds £
Income and endowments					
Donations and legacies	4	307,700	691,653	999,353	954,875
Total income		<u>307,700</u>	<u>691,653</u>	<u>999,353</u>	<u>954,875</u>
Expenditure					
Expenditure on charitable activities	5,6	287,048	686,575	973,623	963,124
Total expenditure		<u>287,048</u>	<u>686,575</u>	<u>973,623</u>	<u>963,124</u>
Net income/(expenditure) and net movement in funds		<u>20,652</u>	<u>5,078</u>	<u>25,730</u>	<u>(8,249)</u>
Reconciliation of funds					
Total funds brought forward		24,451	105,968	130,419	138,668
Total funds carried forward		<u>45,103</u>	<u>111,046</u>	<u>156,149</u>	<u>130,419</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 8 to 14 form part of these financial statements.

Sunderland All Together Consortium CIO

Statement of Financial Position

31 March 2025

	Note	2025 £	2024 £
Current assets			
Debtors	9	529	529
Cash at bank and in hand		506,893	466,481
		<u>507,422</u>	<u>467,010</u>
Creditors: amounts falling due within one year	10	351,273	336,591
Net current assets		<u>156,149</u>	<u>130,419</u>
Total assets less current liabilities		<u>156,149</u>	<u>130,419</u>
Net assets		<u>156,149</u>	<u>130,419</u>
Funds of the charity			
Restricted funds		111,046	105,968
Unrestricted funds		<u>45,103</u>	<u>24,451</u>
Total charity funds	14	<u>156,149</u>	<u>130,419</u>

These financial statements were approved by the board of trustees and authorised for issue on 27 November 2025 and are signed on behalf of the board by:

Mr J Watson
Chairperson

Mr S Rylance
Trustee

The notes on pages 8 to 14 form part of these financial statements.

Sunderland All Together Consortium CIO

Statement of Cash Flows

Year ended 31 March 2025

	2025 £	2024 £
Cash flows from operating activities		
Net income/(expenditure)	25,730	(8,249)
<i>Adjustments for:</i>		
Government grant income	(157,495)	(274,381)
Accrued (income)/expenses	(61,751)	134,162
<i>Changes in:</i>		
Trade and other debtors	–	(481)
Trade and other creditors	76,433	78,384
Cash generated from operations	(117,083)	(70,565)
Net cash used in operating activities	<u>(117,083)</u>	<u>(70,565)</u>
Cash flows from financing activities		
Government grant income	157,495	274,381
Net cash from financing activities	<u>157,495</u>	<u>274,381</u>
Net increase in cash and cash equivalents	40,412	203,816
Cash and cash equivalents at beginning of year	466,481	262,665
Cash and cash equivalents at end of year	<u>506,893</u>	<u>466,481</u>

The notes on pages 8 to 14 form part of these financial statements.

Sunderland All Together Consortium CIO

Notes to the Financial Statements

Year ended 31 March 2025

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.

Sunderland All Together Consortium CIO

Notes to the Financial Statements *(continued)*

Year ended 31 March 2025

3. Accounting policies *(continued)*

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.
- 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.

Sunderland All Together Consortium CIO

Notes to the Financial Statements *(continued)*

Year ended 31 March 2025

3. Accounting policies *(continued)*

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

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.

Sunderland All Together Consortium CIO

Notes to the Financial Statements *(continued)*

Year ended 31 March 2025

3. Accounting policies *(continued)*

Financial instruments *(continued)*

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 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 2025 £
Donations			
Funding Received	300,445	541,413	841,858
Grants			
Government grant income	7,255	150,240	157,495
	<u>307,700</u>	<u>691,653</u>	<u>999,353</u>

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

Sunderland All Together Consortium CIO

Notes to the Financial Statements *(continued)*

Year ended 31 March 2025

5. Expenditure on charitable activities by fund type

	Unrestricted Funds £	Restricted Funds £	Total Funds 2025 £
Activity type 1	198,405	684,432	882,837
Support costs	88,643	2,143	90,786
	<u>287,048</u>	<u>686,575</u>	<u>973,623</u>
	Unrestricted Funds £	Restricted Funds £	Total Funds 2024 £
Activity type 1	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>

6. Expenditure on charitable activities by activity type

	Activities undertaken directly £	Support costs £	Total funds 2025 £	Total fund 2024 £
Activity type 1	<u>882,837</u>	<u>90,786</u>	<u>973,623</u>	<u>963,124</u>

7. Staff costs

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

	2025 £	2024 £
Wages and salaries	77,365	16,598
Employer contributions to pension plans	–	183
	<u>77,365</u>	<u>16,781</u>

The average head count of employees during the year was Nil (2024: Nil).

No employee received employee benefits of more than £60,000 during the year (2024: Nil).

8. 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 2025

9. Debtors

	2025	2024
	£	£
Other debtors	529	529

10. Creditors: amounts falling due within one year

	2025	2024
	£	£
Accruals and deferred income	351,273	336,591

11. Deferred income

	2025	2024
	£	£
Amount deferred in year	277,722	201,289

12. 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 £Nil (2024: £183).

13. Government grants

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

	2025	2024
	£	£
Recognised in income from donations and legacies:		
Government grants income	157,495	274,381

14. Analysis of charitable funds

Unrestricted funds

	At 1 April 2024	Income	Expenditure	At 31 March 2025
	£	£	£	£
General funds	24,451	307,700	(287,048)	45,103

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

Sunderland All Together Consortium CIO

Notes to the Financial Statements *(continued)*

Year ended 31 March 2025

14. Analysis of charitable funds *(continued)*

Restricted funds

	At 1 April 2024	Income	Expenditure	At 31 March 2025
	£	£	£	£
Restricted Fund 1 - desc in a/cs	<u>105,968</u>	<u>691,653</u>	<u>(686,575)</u>	<u>111,046</u>

	At 1 April 2023	Income	Expenditure	At 31 March 2024
	£	£	£	£
Restricted Fund 1 - desc in a/cs	<u>133,290</u>	<u>831,522</u>	<u>(858,844)</u>	<u>105,968</u>

15. Analysis of changes in net debt

	At 1 Apr 2024	Cash flows	At 31 Mar 2025
	£	£	£
Cash at bank and in hand	<u>466,481</u>	<u>40,412</u>	<u>506,893</u>

Sunderland All Together Consortium CIO

Management Information

Year ended 31 March 2025

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 2025

	2025 £	2024 £
Income and endowments		
Donations and legacies		
Funding Received	675,358	513,994
Government grant income	157,495	274,381
National Lottery Community Fund – RC NE and Cumbria Region	166,500	166,500
	<u>999,353</u>	<u>954,875</u>
Total income	<u>999,353</u>	<u>954,875</u>
Expenditure		
Expenditure on charitable activities		
Delivery activities	881,304	937,998
Operational support costs	77,365	16,598
Pension costs	–	183
Equipment	1,533	–
Insurance	1,623	1,305
Building costs	2,947	744
Travel costs	641	929
Accountancy fees	1,320	1,176
Office expenses	110	–
Website and media	5,196	802
Consultancy costs	–	2,640
Governance and training	1,584	749
	<u>973,623</u>	<u>963,124</u>
Total expenditure	<u>973,623</u>	<u>963,124</u>
Net income/(expenditure)	<u>25,730</u>	<u>(8,249)</u>

Sunderland All Together Consortium CIO

Notes to the Detailed Statement of Financial Activities

Year ended 31 March 2025

	2025 £	2024 £
Expenditure on charitable activities		
Activity type 1		
Activities undertaken directly		
Delivery activities	881,304	937,998
Equipment	1,533	–
	<u>882,837</u>	<u>937,998</u>
Support costs		
Operational support costs	77,365	16,598
Employer pension contributions	–	183
Insurance	1,623	1,305
Building costs	2,947	744
Travel costs	641	929
Accountancy fees	1,320	1,176
Office expenses	110	–
Website & media costs	5,196	802
Consultation costs	–	2,640
Governance and staff training	1,584	749
	<u>90,786</u>	<u>25,126</u>
	<u>973,623</u>	<u>963,124</u>
Expenditure on charitable activities	<u>973,623</u>	<u>963,124</u>
