

# **BLAYDON YOUTH AND COMMUNITY CENTRE CIO**

## **Financial Statements**

**For The Year Ended 31 December 2020**

**Registered Charity No. 1186251**

**Blaydon Youth and Community Centre CIO**  
**Members of the Management Committee**  
**and Professional Advisors**  
**For the year ended 31 December 2020**

The Management Committee have pleasure in presenting their report and the un-audited Financial Statements for the year ended 31 December 2020

**Reference and Administrative Details**

<b>Charity No</b>	1186251
<b>Principal Office</b>	Blaydon Youth and Community Centre Shibdon Road Blaydon Tyne & Wear NE21 5QE
<b>Accountant</b>	Mark Thompson MAAT 42 Lesbury Road Heaton Newcastle upon Tyne NE6 5LB
<b>Bankers</b>	Lloyds Front Street Whickham NE21 5QE
<b>Trustees</b>	Maria Hall Victor Connaughton Dorothy Burnett

# Blaydon Youth and Community Centre CIO

## Report of the Trustees for the Year Ended 31 December 2020

### Financial review, investment policy and reserves

Blaydon Youth Club operates on a not for profit basis. Any monies raised over and above our immediate operating costs are held within our Maintenance Fund which is held against future building repair expenditure and replacement of minibus.

### Performance & Achievements:

As with many organisations, 2020 has proved a very unpredictable year with the onset of a global pandemic by way of COVID-19. We were thrown into a series of national lockdowns which had a great impact on our community based face-to-face work. However, we were able to continue with our childcare provision for key workers' children before being allowed to offer this service to the wider community, creating a relatively stable income stream. This, alongside the support offered by way of the Job Retention scheme and a number of other COVID support/resilience grants, we were able to weather the storm.

### Statement of Trustees' responsibilities

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

- Select suitable accounting policies and then apply them consistently;
- Make judgements and estimates that are reasonable and prudent;
- State whether applicable accounting standards and statements of recommended practice have been followed, subject to any departures disclosed and explained in the financial statements; and
- Prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charity will continue in operational existence.

The trustees are responsible for keeping proper accounting records which disclose with reasonable accuracy at any time the financial position of the charity and to enable them to ensure that the financial statements comply with the Charities Act 1993. They are also responsible for safeguarding the assets of the charity and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

Approved by the trustees and signed on their behalf by:-

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## INDEPENDENT EXAMINER'S REPORT

Report to the  
trustees of

**Blaydon Youth and Community Centre CIO**

On accounts for  
the year ended

**31 December 2020**

Charity no    **1186251**

**Respective  
responsibilities of  
trustees and  
examiner**

The trustees of the organisation are responsible for the preparation of accounts; they consider that an audit is not required for this year under section 144(2) of the Charities Act 2011 and that an Independent Examination is needed.

It is my responsibility to

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

**Basis of  
independent  
examiner's  
statement**

My examination was carried out in accordance with General Directions given by the Charity Commissioners. An examination includes a review of the accounting records kept by the charity and a comparison of the accounts presented with those records. It also includes consideration of any unusual items or disclosures in the accounts, and seeking explanations from the trustees concerning any such matters. The procedures undertaken do not provide all the evidence that would be required in an audit, and consequently I do not express an audit opinion on the accounts.

**Independent  
examiner's  
statement**

In the course of my examination, no matter has come to my attention:

1. which gives me reasonable cause to believe that in, any material respect, the trustees have not met the requirements to ensure that:

- proper accounting records are kept (in accordance with section 130 of the Act); and
- accounts are prepared which agree with the accounting records and comply with the accounting requirements of the Act; or

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

**Signed:**



**Date: 23 September 2021**

**Name:** Mark Thompson MAAT  
**Address:** 42 Lesbury Road  
Newcastle  
NE6 5LB

**Blaydon Youth and Community Centre CIO**  
**Statement Of Financial Activities**  
**For the year ended 31 December 2020**

		(From previous Charity)			
		<b>Unrestricted Funds</b>	<b>Restricted Funds</b>	<b>Total Funds 2020</b>	<b>Total Funds 2019</b>
<b>Incoming Resources</b>	<b>Notes</b>				
Voluntary Income	<b>2</b>	53964	2000	55964	575
HMRC Job Retention Scheme		43720		43720	
Room Hire		17058		17058	15045
Canteen		420		420	3755
Investment Income	<b>4</b>	540		540	1506
Project Income	<b>3</b>	146146		146146	215321
<b>Total Incoming Resources</b>		<b>261848</b>	<b>2000</b>	<b>263848</b>	<b>236202</b>
<b>Resources Expended</b>					
<b>Charitable Activities</b>					
Projects & Activities (See notes)	<b>5</b>	5119	2000	7119	17161
Canteen		672		672	3436
<b>Cost of generating funds</b>					
Maintenance	<b>6</b>	16918		16918	36805
Wages	<b>8</b>	211379		211379	198989
Freelance Work				0	6865
Training				0	16685
Administration	<b>7</b>	21127		21127	10621
Depreciation	<b>9</b>	1786		1786	2212
<b>Total Resources Expended</b>		<b>257001</b>	<b>2000</b>	<b>259001</b>	<b>292774</b>
<b>Net income (expenditure) for the year</b>		4847	0	4847	-56572
Net Movement Between Funds		0	0	0	0
<b>Total Funds as at 1 January 2020</b>		107501	0	107501	164073
<b>Total Funds as at 31 December 2020</b>		<b>112348</b>	<b>0</b>	<b>112348</b>	<b>107501</b>

## Blaydon Youth and Community Centre CIO

### Balance Sheet as at 31 December 2020

	Notes	2020		(From previous Charity) 2019	
		£	£	£	£
<b>Fixed Assets</b>					
Tangible Fixed Assets	10		5720		7506
<b>Currents Assets</b>					
Debtors					
Cash at bank and in hand		178049		99995	
<b>Current Liabilities</b>	11	-71421			
<b>Net Current Assets</b>			106628		99995
<b>Net Assets</b>			112348		107501
<b>Funds</b>	12				
Restricted Funds			0		0
General Funds			32859		28012
Designated Funds			79489		79489
			<u>112348</u>		<u>107501</u>

Approved by the Committee on .....

and signed on their behalf:

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## Blaydon Youth and Community Centre CIO

### Notes to the financial statements for the year ended 31 December 2020

#### 1 Accounting Policies

##### 1.1 Basis of preparation of accounts

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 (FRS 102) (effective 1 January 2015) – Charities SORP (FRS 102), the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) and the Companies Act 2006

Blaydon Youth Club meets the definition of a public benefit entity under FRS 102.

Assets and liabilities are initially recognised at historical cost or transaction value unless otherwise stated in the relevant accounting policy note(s).

##### 1.2 Grant receivable and local authority fees

Grants received are accounted for on a receivable basis and credited to income. Any grants restricted to future accounting periods are deferred and recognised in those accounting periods.

##### 1.3 Donations & Other Income

All income is accounted for when it is received.

##### 1.4 Funds

Restricted funds comprise funds subject to specific restrictions imposed by donors and funders. The purpose and uses of the restricted reserves are set out in note 12 to the accounts. Unrestricted funds comprise funds which can be used in accordance with the charitable objectives at the discretion of the Management Committee.

##### 1.5 Expenditure

All is included on the accruals basis and is recognised when there is a legal or constructive obligation to pay for expenditure. All costs have been directly attributed to one of the functional categories of resources expended in the SOFA. The charity is not registered for VAT and accordingly expenditure is shown gross of irrecoverable VAT.

##### 1.6 Tangible fixed assets and depreciation

Tangible fixed assets for use by the charity are stated at cost less depreciation.

Depreciation is provided at rates calculated to write off the cost or valuation of fixed assets, less their estimated residual value, over their expected useful lives on the following basis:

Computer Equipment	33% on a reducing balance basis
Fixtures & Fittings	20% on a reducing balance basis
Motor Vehicles	25% on a reducing balance basis

##### 1.7 Charity Registration

Blaydon Youth and Community Centre CIO was registered with the Charity Commission in November 2019. Assets were transferred from the previous charity Blaydon Youth Club, which had the charity registration number 520735.

#### 2 Grant Income

HMRC Job Retention Scheme	43720
HMRC Statutory Sick Pay	863
Gateshead Council (Sport & Leisure)	24829
NHS Cumbria (Suicide Prevention)	2000
Gateshead Council Covid Grant	6850
National Lottery (Covid Response)	21422
(Balance of above £21,421 to use in 2021)	
	<b>99684</b>

<b>3 Project Income</b>	
Minibus Income	7550
Youth Activities Income	175
After School & Breakfast Clubs	100098
Pre School	37183
Uniforms	209
Other Income	900
Inclusive Club	31
	<b>146146</b>
<b>4 Investment Income</b>	
Bank Interest Receivable	<b>540</b>
<b>5 Other Activites</b>	
Minibus	2477
Youth Activities Costs & Sessional	1188
Childcare Costs	2251
Uniform	483
Horticultural	720
	<b>7119</b>
<b>6 Maintenance</b>	
Electricity, Gas and Water	9789
Maintenance & Repairs	6403
Cleaning Materials/cleaning	726
	<b>16918</b>
<b>7 Administration</b>	
Insurance	2835
Telephone	1365
Licences, IT Support & DBS	2607
Legal & HR	8542
Accountancy	0
Payroll	1143
Bank/Cardnet Charges	192
Bad Debt Costs	600
Hospitality	329
Postage & Stationery	2152
Other General Admin	1362
	<b>21127</b>
<b>8 Employees</b>	
Total Salary Costs	<b>211379</b>

The average no. of employees was **11** for the year

No expenses were paid to trustees in the year.

<b>9 Net Income (expenditure) for the year is arrived at after debiting (crediting)</b>	
Depreciation	<b>1786</b>

**10 Tangible Fixed Assets**

	<b>Fixtures &amp; Fittings</b>	<b>2020 Computer Equipment</b>	<b>Motor Vehicles</b>	<b>Total</b>
Cost				
At 1 January 2020	21432	2824	34141	58397
Additions				0
Disposals				
At 31 December 2020	21432	2824	34141	58397
Depreciation				
At 1 January 2020	17690	2694	30507	50891
Charge for the year	748	130	908	1786
Disposals				
At 31 December 2020	18438	2824	31415	52677
<b>Net Book Value 31 December 2020</b>	<b>2994</b>	<b>0</b>	<b>2726</b>	<b>5720</b>
<b>Net Book Value 31 December 2019</b>	<b>3742</b>	<b>130</b>	<b>3634</b>	<b>7506</b>

**11 Current Liabilities**

Bounce Back loan from Lloyds Bank (£50,000), to be repaid in 2021-22.	50000
Deferred Grant (For use in 2021)	21421
	<b>71421</b>

**12 Fund Year End Balances**

<b>Restricted Funds</b>	<b>Balance Jan-20</b>	<b>Income</b>	<b>Expend</b>	<b>Balance Dec-20</b>
NHS Cumbria (Suicide Prevention)		2000	2000	0

<b>Designated Funds</b>	<b>Balance Jan-20</b>	<b>Income</b>	<b>Expend</b>	<b>Balance Dec-20</b>
Minibus Fund	21847			21847
Building Fund	27642			27642
Staffing Contingency	30000			30000
<b>Total</b>	<b>79489</b>	<b>0</b>	<b>0</b>	<b>79489</b>