

Ignite Penrith
Trustee Report and Financial Statements
Year ended 31 December 2023

Charity number 1191128

1. Reference and administrative details

Name: Ignite Penrith

Charity number: 1191128, registered in England and Wales

Address: 3 King Street, Penrith, CA11 7AR

Charity trustees:

Brian Davis (Chair, re-appointed 3 September 2023)

Barry Halls (Appointed 20 November 2023)

Rhona King (Resigned 3 October 2023)

Elizabeth Mimmack

Michael Yoxon (Treasurer)

2. Structure, governance and management

Constitution

Ignite Penrith is a Charitable Incorporated Organisation (CIO). It is governed by its constitution which was adopted on the formation of the CIO on 3 September 2020.

Trustees

The charity is governed and managed by the Trustees. Under the constitution, there must be at least 3 trustees and a maximum of 12.

New Trustees are selected by existing trustees having regard to the skills, knowledge and experience needed for the effective administration of the CIO. Trustees are appointed for a term of 3 years and are eligible for re-appointment at the end of their term.

3. Objectives and activities

The Charity's objects are to help young people under a Christian ethos, especially but not exclusively through leisure time activities, so as to develop their capabilities that they may grow to full maturity as individuals and members of society.

The trustees consider that the activities described below meet our charity's purpose for public benefit and that they have complied with their duty to have due regard to the guidance on public benefit published by the Charity Commission in exercising their powers or duties.

The main activity of the charity is the Gathering Youth Café in the centre of Penrith. We open each Monday, Tuesday and Wednesday in school term from 3.30pm for any young person aged 10-18 yrs. We provide a safe place to meet with friends, chill out and enjoy games, and art, as well as be supported while developing life skills such as cooking and crafts and exploring how Jesus might become part of their life. Groups often share an evening meal together. During the year the number of young people attending has increased to about 30 regular attendees.

As outlined below, Ignite Penrith has worked with the Diocese of Carlisle to find a new full-time Youth Leader for the young people of Penrith to help lead the work and develop activities for those attending The Gathering. In May 2023, we appointed Emily Milburn as a full-time leader on a probationary basis until the end of the summer. She has a background of Youth Work and worked with the existing staff to create a balanced programme for the young people, took a small group to Dream the Impossible Christian Youth Festival and ran activities during the Summer Holidays. This probation was successful and Emily was appointed by the Diocese on a permanent basis in May 2024.

Emily has been supported by 8 volunteers and two assistant leaders. Two young volunteers have been paid by Ignite and one assistant leader has been paid for by the Diocese

The Charity has sole use the premises at 3 King Street for the Gathering Youth Café, which are equipped with a full commercial kitchen and 4 activity rooms. These are set out to provide a pool table, games equipment, a music area with keyboards, drums, guitars and audio system, video games terminals, craft activity tables and a communal dining room.

In 2024, Ignite worked with Church in the Barn to provide a Pancake Breakfast for young people before attending school. The number of young people gradually increased over the summer term. In July 2024, Ignite hosted a "Life Exhibition" to introduce young people to the Bible and Christianity. Schools bussed children from years 5 and 6 to the Gathering where they were guided through the interactive exhibition. About 150 children participated.

The Trustees met monthly throughout the year to discuss the programme and review the finances. They interact with other groups providing youth work in the Penrith Area to help share resources.

4. Financial review

This year total receipts increased by £4,193 to £29,135. The two main reasons for this increase were a receipt from the Diocese of funds donated to Ignite in previous years of £3,145 and an increase in interest income of just under £900 because of changes in the market rates.

A substantial proportion of the individual donations are gift aided and we were able to recover £1,605 from HMRC. A further £442 relating to 2023 was recovered after the year-end.

Grant Income was very similar to 2022. We received the final £10,000 of the 3-year grant from The Joseph Rank Trust. During the year, we discovered that we should have treated this grant as restricted because it was designated for use for Core Costs, defined as any area of expenditure except capital purchases. The grant money was not used for capital purchases and so was used in accordance with the restricted purpose. We have re-stated the previous years to correct this classification error.

We are very grateful for the continued confidence of our grant-funding organisations.

Total payments increased by £11,044 to £28,703. The major elements were an increase in the use of Young Leaders of £1,431, our share of the employment costs Emily Milburn over the summer months of £6,135 and the costs of running the premises (mainly the increased cost of utilities) of £4,364.

As a result of the above, the Net Receipts for the year were £432, whereas in 2022 they were £7,283.

Total cash funds at the end of the year were £56,094 and were attributed to funds as described below.

The General Fund balance was £49,258 at the end of the year, which is much higher than expected. The original aim of the trustees when the grant funds were raised was to enable the employment of a deputy project leader for at least 3 years. Plans changed because of the difficulty we found in recruitment and then the death of the Project Leader in January 2022. Leadership plans have now changed and are outlined below. These funds will be used to fund our share of the costs of Emily Milburn for May 2024 onwards and may give scope for further development once the new leadership is established.

Both the Core Fund and the Staffing Fund had zero balances at the end of the year because grant donations have been fully used for the purposes directed by the donors.

The Maintenance Fund was opened when the Lease was signed because significant expenditure is likely to be required on the building and the equipment which will not be easy to forecast by period. Transfers to the fund at the rate of £4,000 per year are based on the experience of the landlord. At the end of the year, the fund amounted to £6,836.

5. Leadership

We reported last year on the joint recruitment process with the Diocese which resulted in the appointment of Emily Milburn as Penrith Network Youth Church Leader for a fixed term position in the summer of 2023. This appointment was successful and Emily started full-time work for the Diocese in May 2024. This position is the subject of a Memorandum of Understanding between Carlisle Diocesan Board of Finance (CDBF) and Ignite Penrith with a 3-year term. Emily will lead the work at the Gathering and her Management will be a joint responsibility between CDBF and Ignite. Ignite is committed to fund 38% of her employment costs.

Approved by the trustees on 7 October 2024 and signed on its behalf by

Brian Davis

Chair

I report to the trustees on my examination of the accounts of the above charity ("the Trust") for the year ended 31 December 2023 on pages 5 to 10.

Responsibilities and basis of report

As the charity trustees of the Trust, you are responsible for the preparation of the accounts in accordance with the requirements of the Charities Act 2011 ("the Act").

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

Independent examiner's statement

I have completed my examination. I confirm that no material matters have come to my attention in connection with the examination which gives me cause to believe that in, any material respect:

- accounting records were not kept in accordance with section 130 of the Act or
- the accounts do not accord with the accounting records

I have no concerns and have come across no other matters in connection with the examination to which attention should be drawn in order to enable a proper understanding of the accounts to be reached.

Rev Julia Powley
96 Primrose Drive
PENRITH CA11 8FA

Date: 7 October 2024

<u>GENERAL FUND (unrestricted)</u>	<u>Note</u>	<u>2023</u>	<u>2022</u>	<u>2022</u>
		<u>£</u>	<u>restated</u>	<u>reported</u>
			<u>£</u>	<u>£</u>
Receipts				
Donations		13,202	11,252	11,252
Gift aid		1,605	2,418	2,418
Grants	4	1,000	552	10,552
Other income		3,328	720	720
		<u>19,135</u>	<u>14,942</u>	<u>24,942</u>
Payments for Charitable activity	5	-	-	(16,240)
Net receipts/(payments)		<u>19,135</u>	<u>14,942</u>	<u>8,702</u>
Transfers				
To Core costs Fund		(10,490)	(1,501)	-
To Maintenance Fund		(4,000)	(4,000)	(4,000)
To Staffing Fund		(2,450)	-	-
Cash fund last year end		47,063	37,622	42,361
Cash fund this year end		<u>49,258</u>	<u>47,063</u>	<u>47,063</u>
<u>CORE COSTS FUND (restricted)</u>				
Receipts from Grants	4	10,000	10,000	-
Payments for Charitable activity	5	(20,490)	(16,240)	-
Net of receipts/(payments)		<u>(10,490)</u>	<u>(6,240)</u>	<u>-</u>
Transfer from General Fund		10,490	1,501	-
Cash fund last year end		-	4,739	-
Cash fund this year end		<u>-</u>	<u>-</u>	<u>-</u>

The Notes on pages 8 to 10 form an integral part of these accounts.

<u>STAFFING FUND (restricted)</u>	<u>Note</u>	<u>2023</u>	<u>2022</u>	<u>2022</u>
		<u>£</u>	<u>restated</u>	<u>reported</u>
		<u>£</u>	<u>£</u>	<u>£</u>
Payments for Charitable activity	5	(6,135)	-	-
Transfer from General Fund		2,450	-	-
Cash fund last year end		3,685	3,685	3,685
Cash fund this year end		-	3,685	3,685
<u>MAINTENANCE FUND (designated, unrestricted)</u>				
Payments for Charitable activity	5	(2,078)	(1,419)	(1,419)
Transfer from General Fund		4,000	4,000	4,000
Cash fund last year end		4,914	2,333	2,333
Cash fund this year end		6,836	4,914	4,914
<u>TOTAL FUNDS</u>				
Receipts				
Donations		13,202	11,252	11,252
Gift aid		1,605	2,418	2,418
Grants	4	11,000	10,552	10,552
Other income		3,328	720	720
		29,135	24,942	24,942
Payments for Charitable activity	5	(28,703)	(17,659)	(17,659)
Net receipts/(payments)		432	7,283	7,283
Cash fund last year end		55,662	48,379	48,379
Cash fund this year end		56,094	55,662	55,662

The Notes on pages 8 to 10 form an integral part of these accounts.

Ignite Penrith**Statement of Assets and Liabilities at 31 December 2023**

	<u>2023</u>	<u>2022</u>	<u>2022</u>
	<u>£</u>	<u>restated</u>	<u>reported</u>
CASH FUNDS			
Undeposited cheques	-	500	500
Cash held by CAF Bank	56,094	55,022	55,022
Cash held by NatWest Bank	-	140	140
TOTAL CASH FUNDS	56,094	55,662	55,662

	<u>Fund to which asset belongs</u>	<u>2023</u>	<u>2022</u>	<u>2022</u>
		<u>£</u>	<u>restated</u>	<u>reported</u>
ASSETS RETAINED FOR USE IN CHARITY				
Computer equipment (purchased 2021)	CCS	3,278	3,278	3,278
OTHER MONETARY ASSETS		<u>£</u>	<u>£</u>	<u>£</u>
Gift Aid not yet received	General	442	622	622
Accounts receivable	General	-	512	512
		442	1,134	1,134
LIABILITIES		<u>£</u>	<u>£</u>	<u>£</u>
Accounts payable	General	812	4,854	4,854
Deposit to repay	General	-	90	90
Staff expenses to pay	General	-	70	70
		812	5,014	5,014

Approved by the trustees on 7 October 2024 and signed on their behalf by:

Brian Davis

Michael Yoxon

Chair

Treasurer

The Notes on pages 8 to 10 form an integral part of these accounts.

1. Basis of preparation

These accounts have been prepared on the Receipts and Payments basis in accordance with Section 133 of the Charities Act 2011.

2. Fund structure

Unrestricted funds are those that may be used at the discretion of the trustees in furtherance of the objects of the charity. The trustees maintain a General Fund, for the day-to-day running of the charity, and a Maintenance Fund which is designated for the obligations accepted under the lease of the premises.

Restricted funds may only be used for specific purposes. Restrictions arise when specified by the donor or when funds are raised for specific purposes. During 2020, the Unincorporated Association received a grant from the Coronavirus Community Support (CCS) Fund, which was restricted to the activities described in the application. During 2021, a grant was received from The Anchor Foundation “towards your staff costs for work with young people from deprived backgrounds” and this was used to open the Staffing Fund.

Grants from The Joseph Rank Trust were received in 2021, 2022 and 2023. These were directed to be used for “Core Costs” and this was mistakenly understood to mean grants to the General Fund. During 2023, it became clear that “Core Costs” was defined by Joseph Rank as any area of expenditure except capital purchases and that a separate Restricted Fund was required. No capital purchases have been made from grants defined as Core Costs and so we have followed the Restriction. However, figures for 2021 and 2022 have been re-stated to correct this misstatement.

3. Related Party Transactions

No remuneration or expenses were paid to the Trustees or to any connected persons during the year. During the year, for operational reasons, trustees paid for some charity expenses and were reimbursed by the charity.

The premises and equipment used by Ignite Penrith at 3 King Street, Penrith are owned by Liz Mimmack, a trustee, and by The Meeting Place (Penrith) Ltd, a company limited by guarantee. The only member and director of the company is Liz Mimmack. Until 1 June 2021, all the facilities were donated, free-of-charge to Ignite Penrith. A lease came into effect on 1 June 2021 under which Ignite agreed to pay a nominal rent of £1 per annum for the use of the premises and equipment. From this date, Ignite has been responsible for the running and maintenance costs of the premises and equipment.

4. Grants received

	<u>2023</u>	<u>2022</u>	<u>2022</u>
	£	restated	reported
		£	
<i>General Fund (Unrestricted)</i>			
Pennine Community Credit Union	1,000	-	-
Carlisle Diocesan Board of Finance	-	552	552
Joseph Rank Trust	-	-	10,000
<i>Core Costs Fund (Restricted)</i>			
Joseph Rank Trust	10,000	10,000	-
	<u>11,000</u>	<u>10,552</u>	<u>10,552</u>

5. Charitable Activity

	<u>2023</u>	<u>2022</u>	<u>2022</u>
	£	restated	reported
		£	
<i>General Fund (Unrestricted)</i>			
Premises	-	-	8,020
Staff	-	-	2,790
Support	-	-	870
Youthwork	-	-	4,560
	<u>-</u>	<u>-</u>	<u>16,240</u>
<i>Core Costs Fund (Restricted)</i>			
Premises	12,384	8,020	-
Staff	4,221	2,790	-
Support	245	870	-
Youthwork	3,640	4,560	-
	<u>20,490</u>	<u>16,240</u>	<u>-</u>
<i>Staffing Fund (Restricted)</i>			
Staff	6,135	-	-
<i>Maintenance Fund (Designated)</i>			
Premises	2,078	1,419	1,419
	<u>28,703</u>	<u>17,659</u>	<u>17,659</u>

6. Commitments

Ignite agreed a contract for fundraising services for the period from 1 March to 31 December 2021. On 31 December 2021, £2,376 of work had not been done or paid for. Ignite has agreed with its supplier that this work will not be invoiced and that no payment will be required until the work is complete.

7. Disclosures required for CIOs

No guarantee has been given by the CIO, where potential liability under the guarantee is outstanding at the date of the statement.

No debt is outstanding at the date of any statement which is owed by the CIO and which is secured by an express charge on any assets of the CIO.