

REGISTERED CHARITY NO. 1198652

**DARTMOUTH YOUTH GROUP
TRUSTEES REPORT AND ACCOUNTS
FOR THE YEAR ENDED
31ST DECEMBER 2023**

DARTMOUTH YOUTH GROUP

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DARTMOUTH YOUTH GROUP

TRUSTEES REPORT FOR THE YEAR ENDED 31ST DECEMBER 2023

The Trustees present their report and financial statements for Dartmouth Youth Group (DYG) for the period ended 31st December 2023. The Trustees have adopted the provisions of 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 1st January 2015).

Establishment and objects

DYG is a charitable incorporated organisation and is established as a registered charity under Charity Number 1198652.

The objects are to advance in life and to help young people within Dartmouth and the surrounding areas through:-

- the provision of recreational and leisure time activities provided in the interests of social welfare designed to improve their conditions of life; and
- providing support and activities which develop their skills and capabilities to enable them to participate in society as mature and responsible individuals.

To achieve its aims, DYG have run a weekly Youth Club, provided activities at the local Leisure Centre and funded several activities and outings.

Structure, governance and management

The trustees during the period were:-

- Elizabeth Moseley
- Richard Baker
- Donna Donaghue
- Delia Kempley
- Natasha Pettigrew
- Jonathan Hawkins
- John Abbott

The address for correspondence for the Trust is:-

Mrs E Moseley
19 Raleigh Close
Dartmouth
Devon
TQ6 9LB

DARTMOUTH YOUTH GROUP

TRUSTEES REPORT (CONTINUED) FOR THE YEAR ENDED 31ST DECEMBER 2022

The Charitable Incorporated Organisation (CIO) was registered as a charity under the number 1198652. All of the trustees are volunteers and the CIO employs no staff. Trustees and volunteers give their time voluntarily and receive no remuneration or other benefits. All of the funds raised were through donations or fundraising activities undertaken by the trustees and volunteers.

Advisers

The Trust's bank is NatWest Bank plc in Paignton, Devon. Mr Nicholas Hindmarsh BEM acts as an Independent Examiner under the Charities Act.

DYG are members of Voluntary Organisation for Young People and Children Devon (VOYC) who provide training and encourage their members to DBS check volunteers and train them in Safeguarding Level 2, which is a strategy that has been adopted by DYG.

Review of developments, activities and finances

Dartmouth Youth Group (DYG) have retained the use of the Ivy Lane building which belongs to Dartmouth Town Council and would thank them for their support over the past year.

Every Tuesday Evening we meet here and activities include; Pool, Foosball, Table Tennis, Scalextric and Crafting. The emphasis is on learning social skills and making friendships in a safe environment.

A meal is provided and as with everything we do it is free of charge for our young people. Numbers are still high and we regularly get over 30 young people attending.

During the summer months we moved to an outside area in Coronation Park. Providing food became more challenging but with support from local businesses we still provided a free meal for everyone. We invested in some outdoor game's equipment and the young people quickly learnt to organize themselves to play cricket, rounders, football and throwing games or just chatted with their friends. Paddle Boarding was also arranged for Tuesday Nights along with a River Trip and Kayaking.

Friday Nights at the Leisure Centre included Monthly Roller Disco, Aqua Run, Aqua Disco and Swimming Lessons. Roller Disco remained the most popular activity with up to 80 attendees. Although numbers were relatively low for Swimming Lessons, at least 6 young people were taught to swim which then enabled them to have the confidence to take part in water-based activities such as Paddle Boarding. The Trustees felt this was a huge success as the impact on the individual was considered to be very beneficial for their future social development and safety.

Members of the Youth Group took part in the Regatta Silent Disco and once again this was generously provided free of charge.

A group of 30 young people went by coach to see Shrek at the Theatre Royal in Plymouth, preceded by a meal at Pizza express. The Christmas Party was held at Rockfish with local magician entertainment and all the young people received Christmas chocolates.

DARTMOUTH YOUTH GROUP

**TRUSTEES REPORT (CONTINUED)
FOR THE YEAR ENDED 31ST DECEMBER 2022**

We sponsored 4 young people to take part in the Duke of Edinburgh award scheme which started at Dartmouth Academy.

DYG appreciates that although it is well supported by the community there is still a possibility that we will lose the use of Ivy Lane as Dartmouth Town Council is still looking to dispose of the property. DYG is now actively looking for a replacement base.

We continue to be as inclusive as we can and would thank the community of Dartmouth for their continued support.

The statutory financial statements of the Dartmouth Youth Group are attached. They comprise a Statement of Financial Activities, setting out the income and expenditure for the period. The financial statements conclude with a Balance Sheet summarising the CIO's financial position, the accounting policies and notes to the accounts.

Financial review

The charity has continued to thrive in its second year of existence and is well placed to meet the challenges ahead. The major financial concern for the charity is the cost associated with the finding of new premises once Ivy Lane is no longer available.

Signed on behalf of the Trustees

Elizabeth Moseley
Trustee

**INDEPENDENT EXAMINER'S REPORT
FOR THE YEAR ENDED 31ST DECEMBER 2023**

Independent Examiner's report to the trustees of Dartmouth Youth Group

I report to the trustees on my examination of the accounts of Dartmouth Youth Group (DYG) for the year ended 31st December 2023.

Responsibilities and basis of report

As the trustees of the Chartered Incorporated Organisation, 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 CIO's accounts 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

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 Trust as required by section 130 of the Act;
or
2. The accounts do not accord with those records; or
3. The accounts 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.

Nicholas Hindmarsh BEM

Date: 10th October 2024

DARTMOUTH YOUTH GROUP

STATEMENT OF FINANCIAL ACTIVITIES FOR THE YEAR ENDED 31ST DECEMBER 2023

	Notes	Unrestricted Funds 2023 £	Restricted Funds 2023 £	Total Funds 2023 £	Total Funds 2022 £
Incoming Resources					
Donations received	4	16,218	8,927	25,145	20,415
Fundraising	5	133	-	133	343
Gift Aid		1,609	150	1,759	-
Total Income		17,960	9,077	27,037	20,758
Resources Expended					
Events	6	4,904	4,613	9,517	5,816
Building Costs	7	2,184	-	2,184	3,585
Volunteer Clothing		349	-	349	377
Volunteer Training		665	-	665	475
Food on Club Nights		1,814	-	1,814	357
Insurance		207	-	207	207
Depreciation	9	526	1,197	1,723	-
Sundries		35	-	35	51
Total Resources Expended		10,684	5,810	16,494	10,868
Net Incoming Resources	8	£ 7,276	£ 3,267	£ 10,543	£ 9,890
Total Funds brought forward		7,385	2,505	9,890	-
Funds Adjustment in Year		7,276	3,267	10,543	9,890
Total Funds carried forward		£ 14,661	£ 5,772	£ 20,433	£ 9,890

The notes on pages 7 to 15 form part of these financial statements

DARTMOUTH YOUTH GROUP**BALANCE SHEET
AS AT 31ST DECEMBER 2023**

	Notes	Unrestricted Funds 2023 £	Restricted Funds 2023 £	Total Funds 2023 £	Total Funds 2022 £
Fixed Assets					
Tangible Fixed Assets	9	1,051	3,592	4,643	-
Current Assets/Liabilities					
Debtors	10	1,609	150	1,759	-
Cash at Bank		14,301	2,030	16,331	9,618
Petty Cash		77	-	77	272
Creditors		(2,377)	-	(2,377)	-
Net Current Assets		13,610	2,180	15,790	9,890
Net Assets		£ 14,661	£ 5,772	£ 20,433	£ 9,890
Represented By					
Capital Account					
Unrestricted funds		14,661	-	14,661	7,385
Restricted Funds		-	5,772	5,772	2,505
		£ 14,661	£ 5,772	£ 20,433	£ 9,890

These financial statements were approved by the Trustees and authorised for issue on 10th October 2024 and are signed on behalf of the Trustees by

Elizabeth Moseley
Trustee

Donna Donaghue
Trustee

DARTMOUTH YOUTH GROUP

**NOTES TO THE ACCOUNTS
FOR THE YEAR ENDED 31ST DECEMBER 2023**

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 The Youth Club, Ivy Lane, Dartmouth, Devon, TQ6 9QQ.

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 financial statements**

The financial statements have been prepared under the historical cost convention. The financial statements include all transactions, assets and liabilities for which the Charity is responsible in law.

Funds

Unrestricted funds – are funds (including legacy funds) which can be used in accordance with the charitable objects, at the discretion of the trustees of the DYG for ordinary purposes.

Restricted funds – are funds that can only be used for particular restricted purposes within the objects of the charity. Restrictions arise when funds are raised for particular purposes, these can be by way of donations or events and activities. Any balance unspent at the end of the year must be carried forward as a balance on that fund.

Unrestricted and restricted funds are as shown on the Statement of Financial Activities.

Incoming Resources

Voluntary income – donations are recognised when received. Tax recoverable on Gift Aid donations is credited when the income is recognised.

Grants and legacies – to the Charity are accounted for as soon as the Charity is notified of its legal entitlement, the amount due is quantifiable and its ultimate receipt by the Charity is reasonably certain.

Other ordinary income – Income from events and activities are accounted for gross.

DARTMOUTH YOUTH GROUP

NOTES TO THE ACCOUNTS (CONTINUED) FOR THE YEAR ENDED 31ST DECEMBER 2023

3. Accounting Policies *(continued)*

Resources Expended

Grants – Grants and donations are accounted for when paid over, or when awarded, if that award creates a binding or constructive obligation on the Charity.

Activities directly relating to the Charity – All other expenditure is generally recognised when it is incurred and is accounted for gross.

Financial instruments

The Charity only has financial assets and financial liabilities of a kind that qualify as basic financial instruments. Basic financial instruments are initially recognised at transaction value and subsequently measured at their settlement value.

Debtors

Debtors are recognised at the settlement amount due.

Creditors and provisions

Creditors and provisions are recognised where the charity has a present obligation resulting from a past event that will probably result in the transfer of funds to a third party and the amount due to settle the obligation can be measured or estimated reliably. Creditors and provisions are normally recognised at their settlement amount after allowing for any trade discounts due.

4. Donations

	Unrestricted £	Restricted £	Total Funds 2023 £
Dartmouth Town Council	250	-	250
Devon Community Grant	2,000	-	2,000
Dartmouth United Charities	6,000	-	6,000
Dartmouth League of Friends	1,500	300	
1,800			
Hadley Trust	-	5,500	5,500
St Petrox Trust	2,000	-	2,000
Yorke Finance	-	2,000	2,000
Co-Op	1,031	-	1,031
Dartmouth Regatta	22	-	22
Eddystone Challenge	123	-	123
Ribeye Ltd	300	-	300
4 Paws Dog Walking	70	-	70
Darby and Darby	-	150	150
Individual Donations	2,922	977	3,899
	<u>£ 16,218</u>	<u>£ 8,927</u>	<u>£ 25,145</u>

DARTMOUTH YOUTH GROUP

NOTES TO THE ACCOUNTS (CONTINUED)
FOR THE YEAR ENDED 31ST DECEMBER 2023

4. Donations (continued)

	Unrestricted £	Restricted £	Total Funds 2022 £
South Hams District Council	1,000	-	1,000
Dartmouth Town Council	2,184	-	2,184
Devon County Council	1,000	-	1,000
International Freight	3,000	-	3,000
Dartmouth United Charities	-	4,000	4,000
St Petrox Trust	2,000	-	2,000
Dartmouth Regatta Memorial Row	350	-	350
Dartmouth Rotary	250	-	250
CITI Utilities	1,000	-	1,000
DYS Space Ltd	1,000	-	1,000
Apollo IT Ltd	250	-	250
Individual Donations	3,492	-	3,492
Collection Tins	789	-	789
Sundry	100	-	100
	<u>£ 16,415</u>	<u>£ 4,000</u>	<u>£ 20,415</u>

5. Fundraising

	Unrestricted £	Restricted £	Total Funds 2023 £
Scalextric Day	<u>£ 133</u>	<u>-</u>	<u>£ 133</u>

	Unrestricted £	Restricted £	Total Funds 2022 £
Scalextric Day	328	-	328
Tuck Shop	15	-	15
	<u>£ 343</u>	<u>£ -</u>	<u>£ 343</u>

DARTMOUTH YOUTH GROUP

NOTES TO THE ACCOUNTS (CONTINUED) FOR THE YEAR ENDED 31ST DECEMBER 2023

6. Expenditure on charitable activities

	Unrestricted £	Restricted £	Total Funds 2023 £
Roller Disco and Hall Hire	2,160	2,325	4,485
Paddle Boarding	200	-	200
Parkour	400	-	400
Theatre Trip	1,414	-	1,414
Coasteering	-	930	930
Swimming	210	1,070	1,280
Sea Kayaking	240	-	240
Duke of Edinburgh	-	288	288
Scalextric Day	280	-	280
	<u>£ 4,904</u>	<u>£ 4,613</u>	<u>£ 9,517</u>

	Unrestricted £	Restricted £	Total Funds 2022 £
Roller Disco and Hall Hire	2,160	1,495	3,655
Jubilee Disco	616	-	616
Paddle Boarding	165	-	165
Parkour	320	-	320
Christmas Lights Train	1,060	-	1,060
	<u>£ 4,321</u>	<u>£ 1,495</u>	<u>£ 5,816</u>

7. Support Costs

	Unrestricted £	Restricted £	Total Funds 2023 £
Rent of Ivy Lane	2,184	-	2,184
	<u>£ 2,184</u>	<u>£ -</u>	<u>£ 2,184</u>

DARTMOUTH YOUTH GROUP

NOTES TO THE ACCOUNTS (CONTINUED) FOR THE YEAR ENDED 31ST DECEMBER 2023

7. Support Costs *(continued)*

	Unrestricted £	Restricted £	Total Funds 2022 £
Rent of Ivy Lane	2,184	-	2,184
Maintenance of Ivy Lane	1,401	-	1,401
	<u>£ 3,585</u>	<u>£ -</u>	<u>£ 3,585</u>

8. Net Incoming Resources

	Unrestricted £	Restricted £	Total Funds 2023 £
Income	17,960	9,077	27,037
Expenditure	10,684	5,810	16,494
	<u>£ 7,276</u>	<u>£ 3,267</u>	<u>£ 10,543</u>

	Unrestricted £	Restricted £	Total Funds 2022 £
Income	16,758	4,000	20,758
Expenditure	9,373	1,495	10,868
	<u>£ 7,385</u>	<u>£ 2,505</u>	<u>£ 9,890</u>

9. Tangible Fixed Assets

A) Unrestricted Funds

	Equipment £	Total £
Cost at 1 st January 2023	-	-
Additions during the period	1,577	1,577
Cost at 31 st December 2023	<u>£ 1,577</u>	<u>£ 1,577</u>

DARTMOUTH YOUTH GROUP

**NOTES TO THE ACCOUNTS (CONTINUED)
FOR THE YEAR ENDED 31ST DECEMBER 2023**

9. Tangible Fixed Assets *(continued)*

	Equipment £	Total £
Depreciation at 1st January 2023	-	-
Charge for the year	526	526
Depreciation at 31st December 2023	<u>£ 526</u>	<u>£ 526</u>
 Carrying Amount at 31st December 2023	 <u>£ 1,051</u>	 <u>£ 1,051</u>

B) Restricted Funds

	Computer £	Total £
Cost at 1st January 2023	-	-
Additions during the period	4,789	4,789
Cost at 31st December 2023	<u>£ 4,789</u>	<u>£ 4,789</u>

	Computer £	Total £
Depreciation at 1st January 2023	-	-
Charge for the year	1,197	1,197
Depreciation at 31st December 2023	<u>£ 1,197</u>	<u>£ 1,197</u>
 Carrying Amount at 31st December 2023	 <u>£ 3,592</u>	 <u>£ 3,592</u>

The Equipment is depreciated at the rate of 33% per annum on a straight line basis. The Computer is depreciated at the rate of 25% on a straight line basis.

DARTMOUTH YOUTH GROUP**NOTES TO THE ACCOUNTS (CONTINUED)
FOR THE YEAR ENDED 31ST DECEMBER 2023**

10. Debtors

	Unrestricted £	Restricted £	Total Funds 2023 £
Gift Aid on donations	<u>£ 1,609</u>	<u>£ 150</u>	<u>£ 1,759</u>

	Unrestricted £	Restricted £	Total Funds 2022 £
Gift Aid on donations	<u>-</u>	<u>-</u>	<u>-</u>

11. Creditors

	Unrestricted £	Restricted £	Total Funds 2023 £
Dartmouth Town Council	2,184	-	2,184
Dartmouth Swimming Club	125	-	125
Sundry Creditor	68	-	68
	<u>£ 2,377</u>	<u>-</u>	<u>£ 2,377</u>

	Unrestricted £	Restricted £	Total Funds 2022 £
Creditors	<u>-</u>	<u>-</u>	<u>-</u>

DARTMOUTH YOUTH GROUP

NOTES TO THE ACCOUNTS (CONTINUED) FOR THE YEAR ENDED 31ST DECEMBER 2023

12. Analysis of Charitable Funds

A) Unrestricted Funds

	As at 1 January 2023 £	Income £	Expenditure £	Adjustment £	As at 31 December 2023 £
General Funds	£ 7,385	£ 17,960	£ 10,684	£ -	£ 14,661

B) Unrestricted Funds

	As at 17 January 2022 £	Income £	Expenditure £	Adjustment £	As at 31 December 2022 £
General Funds	£ -	£ 16,758	£ 9,373	£ -	£ 7,385

A) Restricted Funds

	As at 1 January 2023 £	Income £	Expend £	As at 31 December Net £	Balance Sheet Adjustment £	Cash at 31 December 2023 £
Roller Disco	2,505		2,325	180	-	
Computer	-	5,500	1,197	4,303	(3,592)	711
Water activities	-	2,000	2,000	-	-	
Duke of Edinburgh	-	1,577	288	1,289	(150)	1,139
	£ 2,505	£ 9,077	£ 5,810	£ 5,772	£ (3,742)	£ 2,030

B) Restricted Funds

	As at 17 January 2022 £	Income £	Expend £	As at 31 December Net £	Balance Sheet Adjustment £	Cash at 31 December 2022 £
Roller Disco	£ -	£ 4,000	£ 1,495	£ 2,505	£ -	£ 2,505

DARTMOUTH YOUTH GROUP

NOTES TO THE ACCOUNTS (CONTINUED) FOR THE YEAR ENDED 31ST DECEMBER 2023

13. Related Party Transactions

At 31st December 2023, £Nil was owed to Dartmouth Youth Group (DYG) and there were no related party transactions.

