

# POKESDOWN COMMUNITY YOUTH CENTRE

England & Wales · Charity number 301918

## Details

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Other names	POKESDOWN YOUTH CLUB, POKESDOWN COMMUNITY YOUTH CENTRE
Status	Registered
Legal form	Other
Registered	1964-09-28
Register	<a href="#">View on the Charity Commission register</a>

## Contact

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Address	56 Westover Road Bournemouth Christchurch Dorset BH1 2BS
Phone	01202 290451
Email	<a href="mailto:jackie.morgan@ymcabournemouth.org.uk">jackie.morgan@ymcabournemouth.org.uk</a>
Website	<a href="http://www.ymcabournemouth.org.uk/youth-centres/">www.ymcabournemouth.org.uk/youth-centres/</a>

## Activities

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**Objects:** 1. TO HELP YOUNG PEOPLE, ESPECIALLY BUT NOT EXCLUSIVELY BY MEANS OF LEISURE ACTIVITIES, TO DEVELOP THEIR PHYSICAL, MENTAL AND SPIRITUAL CAPACITIES IN RELATION TO THE CHRISTIAN FAITH, SO THAT THEY MAY GROW TO FULL MATURITY AS INDIVIDUALS AND MEMBERS OF SOCIETY AND THAT THEIR CONDITIONS OF LIFE MAY BE IMPROVED.2. SUBJECT TO (1), TO PROMOTE THE CHRISTIAN FAITH AMONGST THE INHABITANTS OF POKESDOWN AND ITS NEIGHBOURHOOD AND TO PROVIDE THEM WITH FACILITIES FOR RECREATIONAL AND LEISURE-TIME ACTIVITIES WITH THE OBJECT OF IMPROVING THEIR CONDITIONS OF LIFE.

**Activities:** the Charity continues to operate as a youth centre in the Southbourne area of Bournemouth, being one of the oldest youth clubs in the country where thousands of young people have benefited over 100 plus years. The centre has had its first year open in the new guise as a world class My Place centre meeting the needs of young people in the 21st century.

## Classification

- **How:** Provides Buildings/facilities/open Space, Provides Advocacy/advice/information
- **What:** General Charitable Purposes, Education/training, Religious Activities, Arts/culture/heritage/science, Amateur Sport, Economic/community Development/employment
- **Who:** Children/young People, People With Disabilities, Other Charities Or Voluntary Bodies, Other Defined Groups, The General Public/mankind

## Geography

- **Area of benefit:** POKESDOWN AND THE NEIGHBOURHOOD.
- Bournemouth
- Dorset

## Finances

Period end	Income	Expenditure	Assets	Employees
2025-03-31	£68,554	£66,351	-	-
2024-03-31	£45,961	£41,339	-	-
2023-03-31	£48,824	£39,409	-	-
2022-03-31	£46,649	£37,001	-	-
2021-03-31	£48,304	£58,770	-	-

## Trustees

Name	Role	Appointed
<b>RICHARD FRANK ELMS</b>	Chair	2015-09-14
Bournemouth Young Men's Christian Association		
Bruce Viney		2023-10-20
Claire Michelle Ranford		2025-11-19
DAVID WILLIAMS		2009-09-07
Gregory Boot		2026-03-16
Simon Potterton		2019-01-30
Thomas Southgate		2023-10-20

**POKESDOWN COMMUNITY YOUTH CENTRE**

England & Wales - Charity number 301918

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# Accounts

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Charity registration number: 301918

# Pokesdown Community Youth Centre

Annual Report and Financial Statements

for the Year Ended 31 March 2025

## **Pokesdown Community Youth Centre**

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# Pokesdown Community Youth Centre

## Trustees' Report

The trustees present their report with the financial statements of the charity for the period 1 April 2024 to 31 March 2025. 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 1 January 2019).

### **Objectives and activities**

#### ***Objects and aims***

Bournemouth YMCA was the sole trustee throughout the year and the Charity runs the Pokesdown Community Youth Centre. Appointment of the Trustee was made by a Charity Commission Scheme dated 21 November 2000. Strategic decisions are made by the Board of Trustees of Bournemouth YMCA, with the chairman holding the casting vote.

The objective of the charity as set out in the constitution is: -

To help educate boys and girls through their leisure time activities and so to develop their physical, mental and spiritual capacities that they may grow to full maturity as individuals and members of society and their conditions of life may be improved.

The Trustees have had regard to Charity Commission guidance on public benefit.

### **Achievements and performance**

#### **Charitable Activities**

Pokesdown Community Youth Centre continues to operate as a youth and community centre in the Southbourne area of Bournemouth. Pokesdown is one of the oldest youth clubs in the country with thousands of young people having benefited over 100+ years.

Pokesdown Youth provides a safe place for children and young people to go, providing positive opportunities for them to develop personal and social/interpersonal skills. They are supported by trained youth workers, who are able to advise, encourage and work with young people at a critical time in their lives, to maximise their potential. After a period of time where we have not been able to run youth sessions ourselves due to funding restrictions we have near the end of the financial year appointed a new Youth Development Coordinator and we will be restarting the weekly youth sessions in 2025/2026.

Other children and youth work took place from the facilities throughout the year including the running of a Child Contact Centre, the Southbourne and Pokesdown Family Hub, parties and others just making use of our facilities and we also used a room for the YMCA's Counselling service to provide support to the staff working in the building and for their clients, which includes young people. 2024 saw the hire of the Pokesdown Youth Centre by Aspire Sports, who run children's holiday clubs and support local schools, and they have been engaging young people 1:1 with support.

Lettings of premises help to make the centre financially viable when not in use by the youth team or for other children and youth activities. Our office hirers 365 Degree Learning continued to be in throughout 2024, but unfortunately stopped in early 2025. Mr G Nicholls, who produces/mixes music for the game/motion picture industry, also continued to hire the upstairs sound room. The hall bookings continued to grow over the year with more regular hirers, including ongoing weekly use by a Church, and one-off birthday/anniversary parties and exercise classes being held. Income from lettings amounted to £62,683 for the year compared to a budget of £39,675.

## **Pokesdown Community Youth Centre**

### **Trustees' Report (continued)**

#### **Financial review**

In 2024/25 the charity experienced a net surplus for the year of £2,203 and an increase in reserves to £101,650, of which £34,199 are restricted but are now being used to support the new Youth Development Coordinator role. Reserves are held for the furtherance of the development of the activities of Pokesdown Community Youth Centre and its premises, with the restricted reserves specifically for benefiting young people of the local area.

The Battersby Trust have continued to support young people in the Pokesdown area with funding of £4,913 released throughout the year.

YMCA Bournemouth continued to be proactive in increasing resources to the fundraising team throughout the period to ensure the ongoing sustainability of the charity. The charity undertakes its own fundraising activities and does not use the services of a professional fundraiser or commercial participator. In doing so, it provides information to individuals who express an interest in donating to the charity or leaving a legacy, but it does not directly canvass individuals for fundraising purposes but relies on Charitable Trusts for financial support.

YMCA Bournemouth is registered with the Chartered Institute of Fundraising and has produced a fundraising strategy for the future. During the year 2024/2025 the charity has received no complaints in respect of the charity's fundraising activities.

Total expenditure for the year was £66,351 compared to the budget of £63,594. All financial commitments were met, and all compliance works completed. There was no capital investment in the centre in this financial year.

The Trustees consider that the financial performance reflects the activity undergone in the period and continue to be satisfied that future benefits will be derived from them.

The report is a fair review of the Pokesdown Community and Youth Centre's business and is in accordance with the SORP.

#### **Plans for future periods**

Ongoing promotion of the community hall, youth areas and music facilities will continue to help find regular income streams which will enable the sustainability of the youth work. We aim to restart regular youth weekly sessions to support the young people in the Pokesdown and Southbourne areas. We also want to continue to develop and extend the counselling offer from the Youth Centre to support more young people, and their families as well as other clients and staff.

The Trustees are committed to focussing on the Christian ethos of the Charity and develop and expand this area as a support mechanism to the youth work.

In conclusion, the trustees would like to record our thanks to everyone involved and committed to the Charity who tirelessly and sacrificially give of themselves for the benefit of others.

## **Pokesdown Community Youth Centre**

### **Trustees' Report (continued)**

#### **Structure, governance and management**

##### ***Nature of governing document***

Bournemouth YMCA, and its trustees, are the sole trustees of the Charity.

Bournemouth YMCA is governed by its Memorandum and Articles of Association. Trustees are elected Full Members of the Association at the Annual General Meeting. The Board of Trustees have power of co-option, up to one third of its numbers during the year and such person co-opted are eligible for election at the next AGM.

##### **Structure of Group**

Bournemouth YMCA (Company No. 3817056 and Charity No. 1078728) act as the parent to Pokesdown Community Youth Centre. Full consolidated accounts for these two entities along with other group member Townsend Youth Partnership (Company No. 04236016 and Charity No. 1093213) can be found in the accounts section of the Bournemouth YMCA page on the Charity Commission.

##### ***Recruitment and appointment of trustees***

Board members are recruited with the assistance of a skills matrix for need and experience required on the Board at the time. All Board members must be Christians as per the articles below and are recruited from the full membership of the Association. Board members are voted on to the Board at the Annual AGM meeting and will consist of between 6-12 people.

##### **Risk Management**

The major risks during the period were to the funding of the youth work, which is secured for the next two years, and the maintaining of regular hirers to cover the running costs of the building, which ensures the financial viability in the medium term.

The continual updating of Policies and Procedures remained a key priority, together with the Risk Register.

A review of the major risks to which the charity is exposed has been undertaken and systems established to mitigate those risks.

##### **KPI's**

Key Performance Indicators are set and are regularly reviewed to ensure quality of provision and performance by the Youth and Business Development teams.

Annual Appraisals are undertaken which allows for a continuing assessment of performance and corrective action if required.

# Pokesdown Community Youth Centre

## Trustees' Report (continued)

### Reference and Administrative Details

Charity Registration Number: 301918

Principal Office: Delta House  
56 Westover Road  
Bournemouth  
Dorset  
BH17 7BX

Trustees: Bournemouth YMCA  
David Williams  
Mr Bruce Viney  
Mr Andrew Dobbins  
Mr Mark Petrauskas  
Mr Simon Potterton  
Mr Thomas Southgate  
Mr Colin Hartland (resigned 17 October 2024)  
Mr Richard Elms

Independent Examiner: Ward Goodman Audit Services Ltd  
4 Cedar Park  
Cobham Road  
Ferndown Industrial Estate  
Wimborne  
Dorset  
BH21 7SF

SIGNED SECURELY  
26/09/2025  
26/09/2025 at 4:07:32 PM UTC

The annual report was approved by the trustees of the charity on ..... and signed on its behalf by:

SIGNED SECURELY  
*Richard Elms*  
26/09/2025 at 4:07:32 PM UTC

.....  
Mr Richard Elms  
Trustee

## Pokesdown Community Youth Centre

### Independent Examiner's Report to the trustees of Pokesdown Community Youth Centre

I report to the trustees on my examination of the accounts of Pokesdown Community Youth Centre for the year ended 31 March 2025.

#### Responsibilities and basis of report

As the charity trustees of Pokesdown Community Youth Centre you are responsible for the preparation of the accounts in accordance with the requirements of the Charities Act 2011 ('the Act').

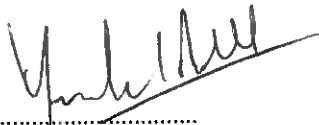
I report in respect of my examination of the Pokesdown Community Youth Centre's accounts carried out under section 145 of the 2011 Act and in carrying out my examination I have followed all the applicable Directions given by the Charity Commission under section 145(5)(b) of the Act.

#### 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 Pokesdown Community Youth Centre 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 accounting 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.



.....  
I M Rodd BSc FCA FCCA

Ward Goodman Audit Services Limited  
4 Cedar Park  
Cobham Road  
Ferndown Industrial Estate  
Wimborne  
Dorset  
BH21 7SF

Date: 29 September 2025

## Pokesdown Community Youth Centre

### Statement of Financial Activities for the Year Ended 31 March 2025

	Note	Unrestricted funds £	Restricted funds £	Total 2025 £	Total 2024 £
<b>Income and Endowments from:</b>					
Donations and legacies	3	4,913	-	4,913	6,000
Other trading activities	4	62,683	-	62,683	39,057
Investment income	5	958	-	958	904
<b>Total income</b>		<u>68,554</u>	<u>-</u>	<u>68,554</u>	<u>45,961</u>
<b>Expenditure on:</b>					
Raising funds		-	-	-	(1,417)
Charitable activities	6	(64,302)	(2,049)	(66,351)	(39,922)
<b>Total expenditure</b>		<u>(64,302)</u>	<u>(2,049)</u>	<u>(66,351)</u>	<u>(41,339)</u>
<b>Net income/(expenditure)</b>		<u>4,252</u>	<u>(2,049)</u>	<u>2,203</u>	<u>4,622</u>
<b>Net movement in funds</b>		4,252	(2,049)	2,203	4,622
<b>Reconciliation of funds</b>					
<b>Total funds brought forward</b>		<u>63,199</u>	<u>36,248</u>	<u>99,447</u>	<u>94,825</u>
<b>Total funds carried forward</b>	16	<u><u>67,451</u></u>	<u><u>34,199</u></u>	<u><u>101,650</u></u>	<u><u>99,447</u></u>

The notes on pages 8 to 18 form an integral part of these financial statements.

**Pokesdown Community Youth Centre**

**(Registration number: 301918)  
Balance Sheet as at 31 March 2025**

	Note	Unrestricted	Restricted	2025 £	2024 £
<b>Fixed assets</b>					
Tangible assets	12	40,931	-	40,931	41,241
<b>Current assets</b>					
Debtors	13	5,610	-	5,610	4,094
Cash at bank and in hand	14	<u>31,162</u>	<u>34,199</u>	<u>65,361</u>	<u>66,749</u>
		36,772	34,199	70,971	70,843
<b>Creditors: Amounts falling due within one year</b>					
	15	<u>(10,252)</u>	-	<u>(10,252)</u>	<u>(12,637)</u>
<b>Net current assets</b>					
		<u>26,520</u>	<u>34,199</u>	<u>60,719</u>	<u>58,206</u>
<b>Net assets</b>					
		<u><u>67,451</u></u>	<u><u>34,199</u></u>	<u><u>101,650</u></u>	<u><u>99,447</u></u>
<b>Funds of the charity:</b>					
<b>Restricted income funds</b>					
Restricted funds				34,199	36,248
<b>Unrestricted income funds</b>					
Unrestricted funds				<u>67,451</u>	<u>63,199</u>
<b>Total funds</b>					
	16			<u><u>101,650</u></u>	<u><u>99,447</u></u>

The financial statements on pages 6 to 18 were approved by the trustees, and authorised for issue on 26/09/2025..... and signed on their behalf by:

SIGNED SECURELY  
26/09/2025

26/09/2025 at 4:07:32 PM UTC

SIGNED SECURELY

*Richard Elms*

26/09/2025 at 4:07:32 PM UTC

.....  
Mr Richard Elms  
Trustee

The notes on pages 8 to 18 form an integral part of these financial statements.

## **Pokesdown Community Youth Centre**

### **Notes to the Financial Statements for the Year Ended 31 March 2025**

#### **1 Legal form**

Pokesdown Community Youth Centre is a registered charity, registration number 301918, registered in the United Kingdom. The registered address of the charity is Delta House, 56 Westover Road, Bournemouth, Dorset, BH1 2BS. The nature of the charity's operations and principal activities are described in the Trustees annual report.

#### **2 Accounting policies**

##### **Statement of compliance**

The financial statements have been prepared in accordance with the second edition of the Charities Statement of Recommended Practice issued in October 2019, the Financial Reporting Standard applicable in the United Kingdom and Republic of Ireland (FRS 102) and the Charities Act 2011.

##### **Basis of preparation**

Pokesdown Community Youth Centre meets the definition of a public benefit entity under FRS 102. The accounts (financial statements) have been prepared under the historical cost convention with items recognised at cost or transaction value unless otherwise stated in the relevant note(s) to these accounts.

##### **Name of parent of group**

These financial statements are consolidated in the financial statements of Bournemouth Young Men's Christian Association.

The financial statements of Bournemouth Young Men's Christian Association may be obtained from the Charity Commission (Charity no. 1078728).

## Pokesdown Community Youth Centre

### Notes to the Financial Statements for the Year Ended 31 March 2025 (continued)

#### 2 Accounting policies (continued)

##### **Exemption from preparing a cash flow statement**

The charity has taken advantage of the following disclosure exemption in preparing these financial statements, as permitted by FRS 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland';

- the requirements of Section 7 Statement of Cash Flows.

##### **Key sources of estimation uncertainty**

In the application of the charity's accounting policies, the trustees are required to make judgements, estimates and assumptions about the carrying amounts of assets and liabilities that are not readily apparent from other sources. The estimates and associated assumptions are based on historical experience and other factors that are considered to be relevant. Actual results may differ from these estimates.

The estimates and underlying assumptions are reviewed on an ongoing basis. Revisions to accounting estimates are recognised in the period in which the estimate is revised if the revision affects only that period, or in the period of the revision and future periods if the revision affects both current and future periods.

Freehold land has not been depreciated because the trustees consider the high level of ongoing maintenance extends the life of the asset for an indefinite period. The trustees have considered whether any impairment has occurred and are not aware of any events or matters (such as damage or exceptional deterioration) that will require a write down against the carrying value of the property.

##### **Income and endowments**

###### ***Donations and legacies***

Donations and grants are recognised on a receivable basis when receipt is probable and the amount can be reliably measured.

###### ***Grants receivable***

Grants (including government grants) are recognised when the charity has an entitlement to the funds and any conditions linked to the grants have been met. Where performance conditions are attached to the grant and are yet to be met, the income is recognised as a liability and included on the balance sheet as deferred income to be released.

###### ***Other trading activities***

Fees receivable and charges for services are accounted for in the period in which the service is provided.

###### ***Investment income***

Investment income is recognised on a receivable basis.

###### ***Charitable activities***

Income from charitable activities includes income recognised as earned (as the related goods or services are provided).

## Pokesdown Community Youth Centre

### Notes to the Financial Statements for the Year Ended 31 March 2025 (continued)

#### 2 Accounting policies (continued)

##### **Expenditure**

Liabilities are recognised as expenditure as soon as there is a legal or constructive obligation committing the charity to that expenditure, it is probable that a transfer of economic benefits will be required in settlement and the amount of the obligation can be measured reliably. Expenditure is accounted for on an accruals basis and has been classified under headings that aggregate all cost related to the category. Where costs cannot be directly attributed to particular headings they have been allocated to activities on a basis consistent with the use of resources.

##### **Raising funds**

These are costs incurred in attracting voluntary income, the management of investments and those incurred in trading activities that raise funds.

##### **Charitable activities**

Charitable expenditure comprises those costs incurred by the Charity in the delivery of its activities and services for its beneficiaries. It includes both costs that can be allocated directly to such activities and those costs of an indirect nature necessary to support them.

##### **Support costs**

Support costs include central functions and have been allocated to activity cost categories on a basis consistent with the use of resources, for example, allocating property costs by floor areas, or per capita, staff costs by the time spent and other costs by their usage.

##### **Governance costs**

These include the costs attributable to the Charity's compliance with constitutional and statutory requirements, including independent examination, strategic management and Trustee's meetings and reimbursed expenses.

##### **Tangible fixed assets**

Individual fixed assets costing £500 or more are initially recorded at cost.

##### **Depreciation and amortisation**

Fixtures and fittings brought forward at the 1 January 2019 are depreciated on a four year straight line basis using the net book value brought forward as at 1 January 2019.

Any new additions after this date are depreciated at cost over the useful economic life of the asset. All the depreciation policies for new additions from the 1 January 2019 are summarised below.

Depreciation is provided on tangible fixed assets so as to write off the cost or valuation, less any estimated residual value, over their expected useful economic life as follows:

<b>Asset class</b>	<b>Depreciation method and rate</b>
Land	Not depreciated
Furniture and equipment	4 year straight line

## Pokesdown Community Youth Centre

### Notes to the Financial Statements for the Year Ended 31 March 2025 (continued)

#### 2 Accounting policies (continued)

##### Fund structure

Unrestricted funds can be used in accordance with the charitable objectives at the discretion of the trustees.

Restricted funds can only be used for particular restricted purposes within the objects of the charity. Restrictions arise when specified by the donor or when funds are raised for particular restricted purposes.

Further explanation of the nature and purpose of each fund is included in the notes to the financial statements.

##### Taxation

The charity is exempt from tax on its charitable activities.

##### Trade debtors

Debtors with no stated interest rate and receivable within one year are recorded at transaction price. Any losses arising from impairment are recognised in expenditure.

##### Cash and cash equivalents

Cash at bank and cash in hand includes cash and short term highly liquid investments with a short maturity of three months or less from the date of acquisition or opening of the deposit or similar account.

##### Trade creditors

Creditors with no stated interest rate and payable within one year are recorded at transaction price.

#### 3 Income from donations and legacies

	<b>Total 2025 £</b>	<b>Total 2024 £</b>
Donations and legacies;		
Donations	<u>4,913</u>	<u>6,000</u>
	<u>4,913</u>	<u>6,000</u>

## Pokesdown Community Youth Centre

### Notes to the Financial Statements for the Year Ended 31 March 2025 (continued)

#### 4 Income from other trading activities

	<b>Total funds £</b>	<b>Total 2024 £</b>
Rental income	62,683	39,057
	62,683	39,057

#### 5 Investment income

	<b>Total 2025 £</b>	<b>Total 2024 £</b>
Interest receivable and similar income; Interest receivable on bank deposits	958	904
	958	904

#### 6 Expenditure on charitable activities

	<b>Note</b>	<b>Total 2025 £</b>	<b>Total 2024 £</b>
Charitable activity		50,831	33,412
Staff costs		13,136	3,793
Allocated support costs	7	9	11
Governance costs	7	2,375	2,706
		66,351	39,922

**Pokesdown Community Youth Centre**

**Notes to the Financial Statements for the Year Ended 31 March 2025 (continued)**

**7 Analysis of governance and support costs**

**Support costs allocated to charitable activities**

	<b>Governance costs</b>	<b>Finance costs</b>	<b>Total 2025</b>	<b>Total 2024</b>
	<b>£</b>	<b>£</b>	<b>£</b>	<b>£</b>
Charitable activity	2,375	9	2,384	2,717

**Governance costs**

	<b>Total 2025</b>	<b>Total 2024</b>
	<b>£</b>	<b>£</b>
Independent examiner fees		
Examination of the financial statements	2,375	2,706
	2,375	2,706

## Pokesdown Community Youth Centre

### Notes to the Financial Statements for the Year Ended 31 March 2025 (continued)

#### 8 Trustees remuneration and expenses

No trustees, nor any persons connected with them, have received any remuneration from the charity during the year ended 31 March 2025 nor for the year ended 31 March 2024.

#### Trustees' expenses

There were no trustees' expenses paid during the year ended 31 March 2025 nor the year ended 31 March 2024.

#### 9 Staff costs

The aggregate payroll costs were as follows:

	2025 £	2024 £
<b>Staff costs during the year were:</b>		
Wages and salaries	13,117	3,793
Social security costs	4	-
Pension costs	15	-
	<u>13,136</u>	<u>3,793</u>

The monthly average number of persons (including senior management / leadership team) employed by the charity during the year expressed as full time equivalents was as follows:

	2025 No	2024 No
Head count	<u>1</u>	<u>1</u>

Staff costs are recharged amounts from the parent company, no employees have contracts of employment with Pokesdown Youth Centre.

No employee received emoluments of more than £60,000 during the year

## Pokesdown Community Youth Centre

### Notes to the Financial Statements for the Year Ended 31 March 2025 (continued)

#### 10 Taxation

The charity is a registered charity and is therefore exempt from taxation.

#### 11 Comparatives for the statement of financial activities

	Note	Unrestricted funds £	Restricted funds £	Total 2024 £
<b>Income and Endowments from:</b>				
Donations and legacies	3	6,000	-	6,000
Other trading activities	4	39,057	-	39,057
Investment income	5	904	-	904
Total income		<u>45,961</u>	<u>-</u>	<u>45,961</u>
<b>Expenditure on:</b>				
Raising funds		(1,417)	-	(1,417)
Charitable activities	6	(39,922)	-	(39,922)
Total expenditure		<u>(41,339)</u>	<u>-</u>	<u>(41,339)</u>
Net income		<u>4,622</u>	<u>-</u>	<u>4,622</u>
Net movement in funds		4,622	-	4,622
<b>Reconciliation of funds</b>				
Total funds brought forward		<u>58,577</u>	<u>36,248</u>	<u>94,825</u>
Total funds carried forward	16	<u><u>63,199</u></u>	<u><u>36,248</u></u>	<u><u>99,447</u></u>

## Pokesdown Community Youth Centre

### Notes to the Financial Statements for the Year Ended 31 March 2025 (continued)

#### 12 Tangible fixed assets

	Land and buildings £	Furniture and equipment £	Total £
<b>Cost</b>			
At 1 April 2024	40,000	1,241	41,241
At 31 March 2025	40,000	1,241	41,241
<b>Depreciation</b>			
Charge for the year	-	310	310
At 31 March 2025	-	310	310
<b>Net book value</b>			
At 31 March 2025	40,000	931	40,931
At 31 March 2024	40,000	1,241	41,241

#### 13 Debtors

	2025 £	2024 £
Trade debtors	5,554	4,087
Prepayments	56	7
	5,610	4,094

#### 14 Cash and cash equivalents

	2025 £	2024 £
Cash at bank	65,361	66,749

#### 15 Creditors: amounts falling due within one year

	2025 £	2024 £
Trade creditors	1,613	1,303
Due to group undertakings	4,700	3,033
Accruals	3,939	8,301
	10,252	12,637

**Pokesdown Community Youth Centre**

**Notes to the Financial Statements for the Year Ended 31 March 2025 (continued)**

**16 Funds**

	<b>Balance at 1 April 2024 £</b>	<b>Incoming resources £</b>	<b>Resources expended £</b>	<b>Balance at 31 March 2025 £</b>
<b>Unrestricted funds</b>				
<i>General</i>				
General Funds	63,199	68,554	(64,302)	67,451
<b>Restricted funds</b>				
Battersby Trust	<u>36,248</u>	<u>-</u>	<u>(2,049)</u>	<u>34,199</u>
<b>Total funds</b>	<u><u>99,447</u></u>	<u><u>68,554</u></u>	<u><u>(66,351)</u></u>	<u><u>101,650</u></u>
	<b>Balance at 1 April 2023 £</b>	<b>Incoming resources £</b>	<b>Resources expended £</b>	<b>Balance at 31 March 2024 £</b>
<b>Unrestricted funds</b>				
<i>General</i>				
General Funds	58,577	45,961	(41,339)	63,199
<b>Restricted funds</b>				
Battersby Trust	<u>36,248</u>	<u>-</u>	<u>-</u>	<u>36,248</u>
<b>Total funds</b>	<u><u>94,825</u></u>	<u><u>45,961</u></u>	<u><u>(41,339)</u></u>	<u><u>99,447</u></u>

The specific purposes for which the funds are to be applied are as follows:

Battersby Trust is restricted for the purpose of assisting young people with training or who want to travel. An application has to be made and approved for funding to be provided.

## **Pokesdown Community Youth Centre**

### **Notes to the Financial Statements for the Year Ended 31 March 2025 (continued)**

#### **17 Related party transactions**

Transactions with Bournemouth Young Men's Christian Association (BYMCA) (the Trustee and parent of Pokesdown Community Youth Centre) include recharged costs and contributions to central costs of £66,311 (2024 - £28,421) incurred by BYMCA, the repayment of creditor balances totalling £51,444 (2024 - £29,798), and monies received from BYMCA for office rental. At the balance sheet date the amount due to Bournemouth Young Men's Christian Association was £4,700 (2024 - £3,033).

The Charity is part of a group, the structure of which is detailed in note 18. During the year, the Charity transferred £6,000 to Townsend Youth partnership for staffing contributions.

#### **18 Parent and ultimate parent undertaking**

Pokesdown Community Youth Centre is a subsidiary of the parent charitable company (and Registered Social Housing Provider) Bournemouth Young Mens Christian Association (Charity no. 1078728 and Company no. 03817056). The main objective of the parent is the provision of social housing, youth work, day nursery, creche and health and fitness facilities. The parent is a trustee of the subsidiary and shares the same directors, trustees and finance team. These financial statements are consolidated into a group set of accounts together with the financial statements of one other subsidiary (Townsend Youth Partnership, charity no. 1093213). The consolidated financial statements can be found via a company search for the parent on the Companies House website.

**POKESDOWN COMMUNITY YOUTH CENTRE**

England & Wales - Charity number 301918

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# Accounts

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**REGISTERED CHARITY NUMBER: 301918**

**Report of the Trustees and  
Unaudited Financial Statements  
for the Year Ended 31 March 2024  
for  
Pokesdown Community Youth Centre**

Ward Goodman Audit Services Ltd  
4 Cedar Park  
Ferndown Industrial Estate  
Wimborne  
Dorset  
BH21 7SF

**Pokesdown Community Youth Centre**

**Contents of the Financial Statements  
for the Year Ended 31 March 2024**

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## **Pokesdown Community Youth Centre**

### **Report of the Trustees for the Year Ended 31 March 2024**

The trustees present their report with the financial statements of the charity for the year ended 31 March 2024. 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 1 January 2019).

#### **OBJECTIVES AND ACTIVITIES**

##### **Objectives and aims**

Bournemouth YMCA was the sole trustee throughout the year and the Charity runs the Pokesdown Community Youth Centre. Appointment of the Trustee was made by a Charity Commission Scheme dated 21 November 2000. Strategic decisions are made by the Board of Trustees of Bournemouth YMCA, with the chairman holding the casting vote.

The objective of the charity as set out in the constitution is: -

To help educate boys and girls through their leisure time activities and so to develop their physical, mental and spiritual capacities that they may grow to full maturity as individuals and members of society and their conditions of life may be improved.

The Trustees have had regard to Charity Commission guidance on public benefit.

#### **ACHIEVEMENT AND PERFORMANCE**

##### **Charitable activities**

Pokesdown Community Youth Centre continues to operate as a youth and community centre in the Southbourne area of Bournemouth. Pokesdown is one of the oldest youth clubs in the country with thousands of young people having benefited over 100+ years.

Pokesdown Youth provides a safe place for children and young people to go, providing positive opportunities for them to develop personal and social/interpersonal skills. They are supported by trained youth workers, who are able to advise, encourage and work with young people at a critical time in their lives, to maximise their potential. We unfortunately had to stop youth sessions that were running from the centre last year due to low numbers and funding for staffing, but the intention is for these to restart asap this coming year. We have managed to link with some young people from the Pokesdown area who have attended other groups we have run and there is an increasing need for the sessions to start again.

Other children and youth work took place from the facilities throughout the year including the running of a Child Contact Centre, the Southbourne and Pokesdown Family Hub, parties and others just making use of our facilities and we also used a room for the YMCA's Counselling service to provide support to the staff working in the building and for their clients, which includes young people.

Lettings of premises help to make the centre financially viable when not in use by the youth team or for other children and youth activities. Our office hirers 365 Degree Learning continued to be in throughout the year. Mr G Nicholls, who produces/mixes music for the game/motion picture industry, also continued to hire the upstairs sound room and we have just started to work with Aspire Life sports who provide holiday clubs locally for young people. The hall bookings continued to grow over the year with more regular hirers, including ongoing weekly use by a Church, and one-off birthday/anniversary parties and exercise classes being held. Income from lettings amounted to £39,057 for the year compared to a budget of £39,000.

## **Pokesdown Community Youth Centre**

### **Report of the Trustees for the Year Ended 31 March 2024**

#### **FINANCIAL REVIEW**

##### **Financial position**

In 2023/24 the charity experienced a net surplus for the year of £4,622 and an increase in reserves to £99,447, of which £36,248 are restricted. Reserves are held for the furtherance of the development of the activities of Pokesdown Community Youth Centre and its premises, with the restricted reserves specifically for benefiting young people of the local area.

The Battersby Trust have continued to support young people in the Pokesdown area with funding of £6,000 released throughout the year.

YMCA Bournemouth continued to be proactive in increasing resources to the fundraising team throughout the period to ensure the ongoing sustainability of the charity. The charity undertakes its own fundraising activities and does not use the services of a professional fundraiser or commercial participator. In doing so, it provides information to individuals who express an interest in donating to the charity or leaving a legacy, but it does not directly canvass individuals for fundraising purposes but relies on Charitable Trusts for financial support.

YMCA Bournemouth is registered with the Chartered Institute of Fundraising and has produced a fundraising strategy for the future. During the year 2023/2024 the charity has received no complaints in respect of the charity's fundraising activities.

Total expenditure for the year was £41,339 compared to the budget of £39,640. All financial commitments were met, and all compliance works completed. There was no capital investment in the centre in this financial year.

The Trustees consider that the financial performance reflects the activity undergone in the period and continue to be satisfied that future benefits will be derived from them.

The report is a fair review of the Pokesdown Community and Youth Centre's business and is in accordance with the SORP.

#### **FUTURE PLANS**

Ongoing promotion of the community hall, youth areas and music facilities will continue to help find regular income streams which will enable the sustainability of the youth work. We aim to restart regular youth weekly sessions to support the young people in the Pokesdown and Southbourne areas. We also want to develop the counselling offer from the Youth Centre to support more young people as well as other clients and staff.

The Trustees are committed to focussing on the Christian ethos of the Charity and develop and expand this area as a support mechanism to the youth work.

In conclusion, the trustees would like to record our thanks to everyone involved and committed to the Charity who tirelessly and sacrificially give of themselves for the benefit of others.

#### **STRUCTURE, GOVERNANCE AND MANAGEMENT**

##### **Governing document**

Bournemouth YMCA are the sole trustees of the Charity.

Bournemouth YMCA is governed by its Memorandum and Articles of Association. Trustees are elected Full Members of the Association at the Annual General Meeting. The Board of Trustees have power of co-option, up to one third of its numbers during the year and such person co-opted are eligible for election at the next AGM.

##### **Structure of Group**

Bournemouth YMCA (Company No. 3817056 and Charity No. 1078728) act as the parent to Pokesdown Community Youth Centre. Full consolidated accounts for these two entities along with other group member Townsend Youth Partnership (Company No. 04236016 and Charity No. 1093213) can be found in the accounts section of the Bournemouth YMCA page on the Charity Commission.

**Pokesdown Community Youth Centre**

**Report of the Trustees  
for the Year Ended 31 March 2024**

**STRUCTURE, GOVERNANCE AND MANAGEMENT**

**Recruitment and appointment of new trustees**

Board members are recruited with the assistance of a skills matrix for need and experience required on the Board at the time. All Board members must be Christians as per the articles below and are recruited from the full membership of the Association. Board members are voted on to the Board at the Annual AGM meeting and will consist of between 6-12 people.

**Induction and training of new trustees**

Trustee induction procedures include key documents, support from fellow trustees, introductions to management and front line staff, a meeting with other trustees, preliminary attendance of a board meeting, and invitations to meet beneficiaries, service users, and supporters. Training includes safeguarding, GDPR, health and safety and specific training for trustees in areas of governance and finance.

**Risk management**

The major risks during the period were to the funding of the youth work, which is secured for the next three years, which ensures the financial viability in the medium term. The continuing effect of the COVID19 pandemic resulted in a high risk to the charity and was reflected in the Risk Register and additional grant funding applications were made to sustain the charity through this time.

The continual updating of Policies and Procedures remained a key priority, together with the Risk Register.

A review of the major risks to which the charity is exposed has been undertaken and systems established to mitigate those risks.

**KPI's**

Key Performance Indicators are set for the department and are regularly reviewed to ensure quality of provision and performance by the youth team.

Annual Appraisals are undertaken which allows for a continuing assessment of performance and corrective action if required.

**REFERENCE AND ADMINISTRATIVE DETAILS**

**Registered Charity number**

301918

**Principal address**

Delta House  
56 Westover Road  
Bournemouth  
Dorset  
BH1 2BS

**Trustees**

Bournemouth YMCA  
D Williams  
R F Elms  
C R Hartland  
A Dobbins (appointed 20.10.23)  
S Potterton  
M Petrauskas  
E Cowley (resigned 30.1.24)  
B Viney (appointed 20.10.23)  
T Southgate (appointed 20.10.23)

**Pokesdown Community Youth Centre**

**Report of the Trustees  
for the Year Ended 31 March 2024**

**REFERENCE AND ADMINISTRATIVE DETAILS**

**Independent Examiner**

Ward Goodman Audit Services Ltd  
4 Cedar Park  
Ferndown Industrial Estate  
Wimborne  
Dorset  
BH21 7SF

Approved by order of the board of trustees on ..... 17.10.24 ..... and signed on its behalf by:



.....  
R F Elms - Trustee

**Independent Examiner's Report to the Trustees of  
Pokesdown Community Youth Centre**

**Independent examiner's report to the trustees of Pokesdown Community Youth Centre**

I report to the charity trustees on my examination of the accounts of Pokesdown Community Youth Centre (the Trust) for the year ended 31 March 2024.

**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 Act and in carrying out my examination I have followed all 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.

I M Rodd BSc FCA FCCA

Ward Goodman Audit Services Ltd  
4 Cedar Park  
Ferndown Industrial Estate  
Wimborne  
Dorset  
BH21 7SF

Date: ..... 17/10/24 .....

**Pokesdown Community Youth Centre**

**Statement of Financial Activities  
for the Year Ended 31 March 2024**

	Notes	Unrestricted fund £	Restricted funds £	2024 Total funds £	2023 Total funds £
<b>INCOME AND ENDOWMENTS FROM</b>					
Donations and legacies	3	6,000	-	6,000	6,000
Other trading activities	4	39,057	-	39,057	42,529
Investment income	5	904	-	904	295
<b>Total</b>		<u>45,961</u>	<u>-</u>	<u>45,961</u>	<u>48,824</u>
<b>EXPENDITURE ON</b>					
Raising funds	6	4,134	-	4,134	2,584
<b>Charitable activities</b>					
Charitable activity		37,205	-	37,205	36,825
<b>Total</b>		<u>41,339</u>	<u>-</u>	<u>41,339</u>	<u>39,409</u>
<b>NET INCOME</b>		4,622	-	4,622	9,415
<b>RECONCILIATION OF FUNDS</b>					
Total funds brought forward		58,577	36,248	94,825	85,410
<b>TOTAL FUNDS CARRIED FORWARD</b>		<u>63,199</u>	<u>36,248</u>	<u>99,447</u>	<u>94,825</u>

The notes form part of these financial statements

**Pokesdown Community Youth Centre**

**Balance Sheet  
31 March 2024**

	Notes	Unrestricted fund £	Restricted funds £	2024 Total funds £	2023 Total funds £
<b>FIXED ASSETS</b>					
Tangible assets	11	41,241	-	41,241	40,000
<b>CURRENT ASSETS</b>					
Debtors	12	4,094	-	4,094	6,237
Cash at bank		30,501	36,248	66,749	68,885
		<u>34,595</u>	<u>36,248</u>	<u>70,843</u>	<u>75,122</u>
<b>CREDITORS</b>					
Amounts falling due within one year	13	(12,637)	-	(12,637)	(20,297)
<b>NET CURRENT ASSETS</b>		<u>21,958</u>	<u>36,248</u>	<u>58,206</u>	<u>54,825</u>
<b>TOTAL ASSETS LESS CURRENT LIABILITIES</b>		<u>63,199</u>	<u>36,248</u>	<u>99,447</u>	<u>94,825</u>
<b>NET ASSETS</b>		<u>63,199</u>	<u>36,248</u>	<u>99,447</u>	<u>94,825</u>
<b>FUNDS</b>	14				
Unrestricted funds				63,199	58,577
Restricted funds				36,248	36,248
<b>TOTAL FUNDS</b>				<u>99,447</u>	<u>94,825</u>

The financial statements were approved by the Board of Trustees and authorised for issue on ..... 17/10/24  
and were signed on its behalf by:



.....  
R F Elms - Trustee

The notes form part of these financial statements

## **Pokesdown Community Youth Centre**

### **Notes to the Financial Statements for the Year Ended 31 March 2024**

#### **1. LEGAL FORM**

Pokesdown Community Youth Centre is a registered charity, registration number 301918, registered in the United Kingdom. The registered address of the charity is Delta House, 56 Westover Road, Bournemouth, Dorset, BH1 2BS. The nature of the charity's operations and principal activities are described in the Trustees annual report.

#### **2. ACCOUNTING POLICIES**

##### **Basis of preparing the financial statements**

The financial statements of the charity, which is a public benefit entity under FRS 102, have been prepared in accordance with the Charities SORP (FRS 102) '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 2019)', Financial Reporting Standard 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland' and the Charities Act 2011. The financial statements have been prepared under the historical cost convention.

##### **Name of parent of group**

These financial statement are consolidated in the financial statements of Bournemouth Young Men's Christian Association.

The financial statements of Bournemouth Young Men's Christian Association (Charity no. 1078728) may be obtained from the Charity Commission.

##### **Financial reporting standard 102 - reduced disclosure exemptions**

The charity has taken advantage of the following disclosure exemption in preparing these financial statements, as permitted by FRS 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland':

- the requirements of Section 7 Statement of Cash Flows.

##### **Critical accounting judgements and key sources of estimation uncertainty**

In the application of the charity's accounting policies, the trustees are required to make judgements, estimates and assumptions about the carrying amounts of assets and liabilities that are not readily apparent from other sources. the estimates and associated assumptions are based on historical experience and other factors that are considered to be relevant. Actual results may differ from these estimates.

The estimates and underlying assumptions are reviewed on an ongoing basis. revisions to accounting estimates are recognised in the period in which the estimate is revised if the revision affects only that period, or in the period of the revision and future periods if the revision affects both current and future periods.

Freehold land has not been depreciated because the trustees consider the high level of ongoing maintenance extends the life of the asset for an indefinite period. The trustees have considered whether any impairment has occurred and are not aware of any events or matters (such as damage or exceptional deterioration) that will require a write down against the carrying value of the property.

Following review of fixed assets in the year the depreciation rate has been changed from the start of this period in relation to fixtures and fittings. The new policy is detailed in the depreciation and amortisation accounting policy below.

##### **Income**

##### **Donations**

Donations and grants are recognised on a receivable basis when receipt is probable and the amount can be reliably measured.

**Pokesdown Community Youth Centre**

**Notes to the Financial Statements - continued  
for the Year Ended 31 March 2024**

**2. ACCOUNTING POLICIES - continued**

**Income**

**Grants receivable**

Grants (including government grants) are recognised when the charity has an entitlement to the funds and any conditions linked to the grants have been met. Where performance conditions are attached to the grant and are yet to be met, the income is recognised as a liability and included on the balance sheet as deferred income to be released.

**Other trading activities**

Fees receivable and charges for services are accounted for in the period in which the service is provided.

**Investment income**

Investment income is recognised on a receivable basis.

**Charitable activities**

Income from charitable activities includes income recognised as earned (as the related goods or services are provided).

**Expenditure**

Liabilities are recognised as expenditure as soon as there is a legal or constructive obligation committing the charity to that expenditure, it is probable that a transfer of economic benefits will be required in settlement and the amount of the obligation can be measured reliably. Expenditure is accounted for on an accruals basis and has been classified under headings that aggregate all cost related to the category. Where costs cannot be directly attributed to particular headings they have been allocated to activities on a basis consistent with the use of resources.

**Charitable activities**

Charitable expenditure comprises those costs incurred by the Charity in the delivery of its activities and services for its beneficiaries. It includes both costs that can be allocated directly to such activities and those costs of an indirect nature necessary to support them.

**Support costs**

Support costs include central functions and have been allocated to activity cost categories on a basis consistent with the use of resources, for example, allocating property costs by floor areas, or per capita, staff costs by the time spent and other costs by their usage.

**Governance costs**

These include the costs attributable to the Charity's compliance with constitutional and statutory requirements, including independent examination, strategic management and Trustee's meetings and reimbursed expenses.

**Tangible fixed assets**

Individual fixed assets costing £500 or more are initially recorded at cost.

**Depreciation and amortisation**

Fixtures and fittings brought forward at the 1 January 2019 are depreciated on a four year straight line basis using the net book value brought forward as at 1 January 2019.

Any new additions after this date are depreciated at cost over the useful economic life of the asset. All the depreciation policies for new additions from the 1 January 2019 are summarised below.

Depreciation is provided on tangible fixed assets so as to write off the cost or valuation, less any estimated residual value, over their expected useful economic life as follows:

<b>Asset class</b>	<b>Depreciation method and rate</b>
Furniture and equipment	4 year Straight Line

**Pokesdown Community Youth Centre**

**Notes to the Financial Statements - continued  
for the Year Ended 31 March 2024**

**2. ACCOUNTING POLICIES - continued**

**Tangible fixed assets**

Land Not depreciated

**Taxation**

The charity is exempt from tax on its charitable activities.

**Fund accounting**

Unrestricted funds can be used in accordance with the charitable objectives at the discretion of the trustees.

Restricted funds can only be used for particular restricted purposes within the objects of the charity. Restrictions arise when specified by the donor or when funds are raised for particular restricted purposes.

Further explanation of the nature and purpose of each fund is included in the notes to the financial statements.

**Trade debtors**

Debtors with no stated interest rate and receivable within one year are recorded at transaction price. Any losses arising from impairment are recognised in expenditure.

**Cash at bank and in hand**

Cash at bank and cash in hand includes cash and short term highly liquid investments with a short maturity of three months or less from the date of acquisition or opening of the deposit or similar account.

**Trade creditors**

Creditors with no stated interest rate and payable within one year are recorded at transaction price.

**3. DONATIONS AND LEGACIES**

	2024	2023
	£	£
Donations	<u>6,000</u>	<u>6,000</u>

**4. OTHER TRADING ACTIVITIES**

	2024	2023
	£	£
Rental income	<u>39,057</u>	<u>42,529</u>

**5. INVESTMENT INCOME**

	2024	2023
	£	£
Interest receivable - trading	<u>904</u>	<u>295</u>

**Pokesdown Community Youth Centre**

**Notes to the Financial Statements - continued  
for the Year Ended 31 March 2024**

**6. RAISING FUNDS**

**Raising donations and legacies**

	2024	2023
	£	£
Support costs	2,717	2,584
	<u>2,717</u>	<u>2,584</u>

**7. SUPPORT COSTS**

	Finance	Governance costs	Totals
	£	£	£
Raising donations and legacies	11	2,706	2,717
	<u>11</u>	<u>2,706</u>	<u>2,717</u>

**Examiner Remuneration**

Remuneration for Independent Examination and accounts for the year totalled £2,706 (2023 - £2,574). Figures are VAT inclusive.

**8. TRUSTEES' REMUNERATION AND BENEFITS**

There were no trustees' remuneration or other benefits for the year ended 31 March 2024 nor for the year ended 31 March 2023.

**Trustees' expenses**

There were no trustees' expenses paid for the year ended 31 March 2024 nor for the year ended 31 March 2023.

**9. STAFF COSTS**

	2024	2023
	£	£
Wages and salaries	3,793	3,458
	<u>3,793</u>	<u>3,458</u>

Staff costs are recharged amounts from the parent company, no employees have contracts of employment with Pokesdown Youth Centre.

The average monthly number of employees during the year was as follows:

	2024	2023
Caretaker	1	1
	<u>1</u>	<u>1</u>

No employees received emoluments in excess of £60,000.

**Pokesdown Community Youth Centre**

**Notes to the Financial Statements - continued  
for the Year Ended 31 March 2024**

**10. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES**

	Unrestricted fund £	Restricted funds £	Total funds £
<b>INCOME AND ENDOWMENTS FROM</b>			
Donations and legacies	6,000	-	6,000
Other trading activities	42,529	-	42,529
Investment income	295	-	295
<b>Total</b>	<b>48,824</b>	-	<b>48,824</b>
 <b>EXPENDITURE ON</b>			
Raising funds	2,584	-	2,584
<b>Charitable activities</b>			
Charitable activity	36,825	-	36,825
<b>Total</b>	<b>39,409</b>	-	<b>39,409</b>
 <b>NET INCOME</b>	 9,415	 -	 9,415
 <b>RECONCILIATION OF FUNDS</b>			
Total funds brought forward	49,162	36,248	85,410
 <b>TOTAL FUNDS CARRIED FORWARD</b>	<b>58,577</b>	<b>36,248</b>	<b>94,825</b>

**11. TANGIBLE FIXED ASSETS**

	Land £	Fixtures and fittings £	Totals £
<b>COST</b>			
At 1 April 2023	40,000	-	40,000
Additions	-	1,241	1,241
At 31 March 2024	40,000	1,241	41,241
 <b>NET BOOK VALUE</b>			
At 31 March 2024	40,000	1,241	41,241
At 31 March 2023	40,000	-	40,000

**Pokesdown Community Youth Centre**

**Notes to the Financial Statements - continued  
for the Year Ended 31 March 2024**

<b>12. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR</b>		2024	2023
		£	£
Trade debtors		4,087	6,100
Prepayments and accrued income		7	137
		<u>4,094</u>	<u>6,237</u>

<b>13. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR</b>		2024	2023
		£	£
Trade creditors		1,303	1,283
Due to group undertakings		3,033	4,410
Accruals and deferred income		8,301	14,604
		<u>12,637</u>	<u>20,297</u>

Where performance conditions are attached to the income and are yet to be met, the income is recognised as a liability and included on the balance sheet as deferred income to be released.

<b>14. MOVEMENT IN FUNDS</b>			Net movement in funds	
	At 1.4.23	£	£	At 31.3.24 £
<b>Unrestricted funds</b>				
General fund	58,577		4,622	63,199
<b>Restricted funds</b>				
Battersby Trust	36,248		-	36,248
<b>TOTAL FUNDS</b>	<u>94,825</u>		<u>4,622</u>	<u>99,447</u>

Net movement in funds, included in the above are as follows:

	Incoming resources	Resources expended	Movement in funds
	£	£	£
<b>Unrestricted funds</b>			
General fund	45,961	(41,339)	4,622
<b>TOTAL FUNDS</b>	<u>45,961</u>	<u>(41,339)</u>	<u>4,622</u>

**Pokesdown Community Youth Centre**

**Notes to the Financial Statements - continued  
for the Year Ended 31 March 2024**

**14. MOVEMENT IN FUNDS - continued**

**Comparatives for movement in funds**

	At 1.4.22 £	Net movement in funds £	At 31.3.23 £
<b>Unrestricted funds</b>			
General fund	49,162	9,415	58,577
<b>Restricted funds</b>			
Battersby Trust	36,248	-	36,248
<b>TOTAL FUNDS</b>	<u>85,410</u>	<u>9,415</u>	<u>94,825</u>

Comparative net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
<b>Unrestricted funds</b>			
General fund	48,824	(39,409)	9,415
<b>TOTAL FUNDS</b>	<u>48,824</u>	<u>(39,409)</u>	<u>9,415</u>

A current year 12 months and prior year 12 months combined position is as follows:

	At 1.4.22 £	Net movement in funds £	At 31.3.24 £
<b>Unrestricted funds</b>			
General fund	49,162	14,037	63,199
<b>Restricted funds</b>			
Battersby Trust	36,248	-	36,248
<b>TOTAL FUNDS</b>	<u>85,410</u>	<u>14,037</u>	<u>99,447</u>

**Pokesdown Community Youth Centre**

**Notes to the Financial Statements - continued  
for the Year Ended 31 March 2024**

**14. MOVEMENT IN FUNDS - continued**

A current year 12 months and prior year 12 months combined net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
<b>Unrestricted funds</b>			
General fund	94,785	(80,748)	14,037
<b>TOTAL FUNDS</b>	<u>94,785</u>	<u>(80,748)</u>	<u>14,037</u>

**Purposes of Restricted Funds**

Battersby Trust is restricted for the purpose of assisting young people with training or who want to travel. An application has to be made and approved for funding to be provided.

**15. RELATED PARTY DISCLOSURES**

During the year the Charity made the following related party transactions:

Transactions with Bournemouth Young Men's Christian Association (BYMCA'S) (the Trustee and parent of Pokesdown Community Youth Centre) include recharged costs and contributions to central costs of £28,421 (2023 - £31,112) incurred by BYMCA, and the repayment of creditor balances totalling £29,798 (2023 - £28,389). At the balance sheet date the amount due to Bournemouth Young Men's Christian Association was £3,033 (2023 - £4,410).

**16. ULTIMATE PARENT COMPANY**

Pokesdown Community Youth Centre is a subsidiary of the parent charitable company (and Registered Social Housing Provider) Bournemouth Young Mens Christian Association (Charity no. 1078728 and Company no. 03817056). The main objective of the parent is the provision of social housing, youth work, day nursery, creche and health and fitness facilities. The parent is a trustee of the subsidiary and shares the same directors, trustees and finance team. These financial statements are consolidated into a group set of accounts together with the financial statements of one other subsidiary (Townsend Youth Partnership, charity no. 1093213). The consolidated financial statements can be found via a company search for the parent on the Companies House website.



**POKESDOWN COMMUNITY YOUTH CENTRE**

England & Wales - Charity number 301918

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# Accounts

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**Report of the Trustees and  
Unaudited Financial Statements  
for the Year Ended 31 March 2023  
for  
Pokesdown Community Youth Centre**

Ward Goodman Audit Services Ltd  
4 Cedar Park  
Ferndown Industrial Estate  
Wimborne  
Dorset  
BH21 7SF

**Pokesdown Community Youth Centre**

**Contents of the Financial Statements  
for the Year Ended 31 March 2023**

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## **Pokesdown Community Youth Centre**

### **Report of the Trustees for the Year Ended 31 March 2023**

The trustees present their report with the financial statements of the charity for the year ended 31 March 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 1 January 2019).

#### **OBJECTIVES AND ACTIVITIES**

##### **Objectives and aims**

Bournemouth YMCA was the sole trustee throughout the year and the Charity runs the Pokesdown Community Youth Centre. Appointment of the Trustee was made by a Charity Commission Scheme dated 21 November 2000. Strategic decisions are made by the Board of Trustees of Bournemouth YMCA, with the chairman holding the casting vote.

The objective of the charity as set out in the constitution is: -

To help educate boys and girls through their leisure time activities and so to develop their physical, mental and spiritual capacities that they may grow to full maturity as individuals and members of society and their conditions of life may be improved.

The Trustees have had regard to Charity Commission guidance on public benefit.

#### **ACHIEVEMENT AND PERFORMANCE**

##### **Charitable activities**

Pokesdown Community Youth Centre continues to operate as a youth centre in the Southbourne area of Bournemouth. Pokesdown is one of the oldest youth clubs in the country with thousands of young people having benefited over 100+ years.

Pokesdown Youth provides a safe place for young people to go, providing positive opportunities for them to develop personal and social/interpersonal skills. They are supported by trained youth workers, who are able to advise, encourage and work with young people at a critical time in their lives, to maximise their potential.

Open youth work sessions were initially run one night a week, but numbers remained low, and the sessions stopped later on in the year, with the intent to restart sessions again during 2023/2024. Other children and youth work took place from the facilities throughout the year and we also used a room for the YMCA's Counselling service to provide support to the staff working in the building and for their clients.

Lettings of premises help to make the centre financially viable when not in use by the youth team or for other children and youth activities. Our office hirers 365 Degree Learning continued to do be in throughout the year. Mr G Nicholls, who produces/mixes music for the game/motion picture industry, also continued to hire the upstairs sound room on a permanent basis. The hall bookings continued to grow over the year with more regular hirers, including ongoing use by a Church, and one-off birthday/anniversary parties and exercise classes being held. Income from lettings amounted to £42,529 for the year compared to a budget of £35,750.

## **Pokesdown Community Youth Centre**

### **Report of the Trustees for the Year Ended 31 March 2023**

#### **FINANCIAL REVIEW**

##### **Financial position**

In 2022/23, the charity experienced a net surplus for the year of £9,415 and increases the reserves to £94,825, of which £36,248 are restricted. Reserves are held for the furtherance of the development of the activities of Pokesdown Community Youth Centre and its premises, with the restricted reserves specifically for providing youth work for the Centre.

The Battersby Trust have continued to secure youth work in the Pokesdown area with funding of £6,000 released throughout the year.

YMCA Bournemouth continued to be proactive in increasing resources to the fundraising team throughout the period to ensure the ongoing sustainability of the charity. The charity undertakes its own fundraising activities and does not use the services of a professional fundraiser or commercial participator. In doing so, it provides information to individuals who express an interest in donating to the charity or leaving a legacy, but it does not directly canvass individuals for fundraising purposes but relies on Charitable Trusts for financial support.

YMCA Bournemouth is registered with the Chartered Institute of Fundraising and has produced a fundraising strategy for the future. During the year 2022/2023 the charity has received no complaints in respect of the charity's fundraising activities.

Total expenditure for the year was £39,409 compared to the budget of £32,090. All financial commitments were met, and all compliance works completed. There was no capital investment in the centre in this financial year.

The Trustees consider that the financial performance reflects the activity undergone in the period and continue to be satisfied that future benefits will be derived from them.

The report is a fair review of the Pokesdown Community and Youth Centre's business and is in accordance with the SORP.

#### **FUTURE PLANS**

Ongoing promotion of the community hall, youth areas and music facilities will continue to help find regular income streams which will enable the sustainability of the youth work. We aim to restart regular youth weekly sessions to support the young people in the Pokesdown and Southbourne areas. We also want to develop the counselling offer from the Youth Centre to support more young people as well as other clients and staff.

The Trustees are committed to focussing on the Christian ethos of the Charity and develop and expand this area as a support mechanism to the youth work.

In conclusion, the trustees would like to record our thanks to everyone involved and committed to the Charity who tirelessly and sacrificially give of themselves for the benefit of others and to the youth workers who have responded to challenges that have arisen over the year.

#### **STRUCTURE, GOVERNANCE AND MANAGEMENT**

##### **Governing document**

Bournemouth YMCA are the sole trustees of the Charity.

Bournemouth YMCA is governed by its Memorandum and Articles of Association. Trustees are elected Full Members of the Association at the Annual General Meeting. The Board of Trustees have power of co-option, up to one third of its numbers during the year and such person co-opted are eligible for election at the next AGM.

##### **Structure of Group**

Bournemouth YMCA (Company No. 3817056 and Charity No. 1078728) act as the parent to Pokesdown Community Youth Centre. Full consolidated accounts for these two entities along with other group member Townsend Youth Partnership (Company No. 04236016 and Charity No. 1093213) can be found in the accounts section of the Bournemouth YMCA page on the Charity Commission.

## **Pokesdown Community Youth Centre**

### **Report of the Trustees for the Year Ended 31 March 2023**

#### **STRUCTURE, GOVERNANCE AND MANAGEMENT**

##### **Risk management**

The major risks during the period were to the funding of the youth work, which is secured for the next three years, which ensures the financial viability in the medium term. The continuing effect of the COVID19 pandemic resulted in a high risk to the charity and was reflected in the Risk Register and additional grant funding applications were made to sustain the charity through this time.

The continual updating of Policies and Procedures remained a key priority, together with the Risk Register.

A review of the major risks to which the charity is exposed has been undertaken and systems established to mitigate those risks.

##### **KPI's**

Key Performance Indicators are set for the department and are regularly reviewed to ensure quality of provision and performance by the youth team.

Annual Appraisals are undertaken which allows for a continuing assessment of performance and corrective action if required.

#### **REFERENCE AND ADMINISTRATIVE DETAILS**

##### **Registered Charity number**

301918

##### **Principal address**

Delta House  
56 Westover Road  
Bournemouth  
Dorset  
BH1 2BS

##### **Trustees**

Bournemouth YMCA  
S Marsh (resigned 19.10.22)  
D Williams  
I A Terry (resigned 1.2.23)  
R F Elms  
C R Hartland  
A Dobbins (resigned 1.2.23)  
S Potterton  
M Petrauskas  
E Cowley

##### **Independent Examiner**

Ward Goodman Audit Services Ltd  
4 Cedar Park  
Ferndown Industrial Estate  
Wimborne  
Dorset  
BH21 7SF

**Pokesdown Community Youth Centre**

**Report of the Trustees  
for the Year Ended 31 March 2023**

Approved by order of the board of trustees on ..... and signed on its behalf by:

.....  
R F Elms - Trustee

**Independent Examiner's Report to the Trustees of  
Pokesdown Community Youth Centre**

**Independent examiner's report to the trustees of Pokesdown Community Youth Centre**

I report to the charity trustees on my examination of the accounts of Pokesdown Community Youth Centre (the Trust) for the year ended 31 March 2023.

**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 Act and in carrying out my examination I have followed all 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.

I M Rodd BSc FCA FCCA

Ward Goodman Audit Services Ltd  
4 Cedar Park  
Ferndown Industrial Estate  
Wimborne  
Dorset  
BH21 7SF

Date: .....

**Pokesdown Community Youth Centre**

**Statement of Financial Activities  
for the Year Ended 31 March 2023**

		Unrestricted fund £	Restricted funds £	2023 Total funds £	2022 Total funds £
<b>INCOME AND ENDOWMENTS FROM</b>	Notes				
Donations and legacies	3	6,000	-	6,000	9,660
Other trading activities	4	42,529	-	42,529	36,983
Investment income	5	295	-	295	6
<b>Total</b>		<u>48,824</u>	<u>-</u>	<u>48,824</u>	<u>46,649</u>
 <b>EXPENDITURE ON</b>					
Raising funds	6	2,584	-	2,584	2,073
<b>Charitable activities</b>					
Charitable activity		36,825	-	36,825	34,928
<b>Total</b>		<u>39,409</u>	<u>-</u>	<u>39,409</u>	<u>37,001</u>
 <b>NET INCOME</b>		9,415	-	9,415	9,648
 <b>RECONCILIATION OF FUNDS</b>					
Total funds brought forward		49,162	36,248	85,410	75,762
 <b>TOTAL FUNDS CARRIED FORWARD</b>		<u><u>58,577</u></u>	<u><u>36,248</u></u>	<u><u>94,825</u></u>	<u><u>85,410</u></u>

The notes form part of these financial statements

**Pokesdown Community Youth Centre**

**Balance Sheet  
31 March 2023**

	Notes	Unrestricted fund £	Restricted funds £	2023 Total funds £	2022 Total funds £
<b>FIXED ASSETS</b>					
Tangible assets	11	40,000	-	40,000	40,890
<b>CURRENT ASSETS</b>					
Debtors	12	6,237	-	6,237	2,508
Cash at bank		32,637	36,248	68,885	64,005
		<u>38,874</u>	<u>36,248</u>	<u>75,122</u>	<u>66,513</u>
<b>CREDITORS</b>					
Amounts falling due within one year	13	(20,297)	-	(20,297)	(21,993)
<b>NET CURRENT ASSETS</b>					
		<u>18,577</u>	<u>36,248</u>	<u>54,825</u>	<u>44,520</u>
<b>TOTAL ASSETS LESS CURRENT LIABILITIES</b>					
		<u>58,577</u>	<u>36,248</u>	<u>94,825</u>	<u>85,410</u>
<b>NET ASSETS</b>					
		<u>58,577</u>	<u>36,248</u>	<u>94,825</u>	<u>85,410</u>
<b>FUNDS</b>					
	14			58,577	49,162
Unrestricted funds				36,248	36,248
Restricted funds				<u>94,825</u>	<u>85,410</u>
<b>TOTAL FUNDS</b>					
				<u>94,825</u>	<u>85,410</u>

The financial statements were approved by the Board of Trustees and authorised for issue on .....  
and were signed on its behalf by:

.....  
R F Elms - Trustee

## **Pokesdown Community Youth Centre**

### **Notes to the Financial Statements for the Year Ended 31 March 2023**

#### **1. LEGAL FORM**

Pokesdown Community Youth Centre is a registered charity, registration number 301918, registered in the United Kingdom. The registered address of the charity is Delta House, 56 Westover Road, Bournemouth, Dorset, BH1 2BS. The nature of the charity's operations and principal activities are described in the Trustees annual report.

#### **2. ACCOUNTING POLICIES**

##### **Basis of preparing the financial statements**

The financial statements of the charity, which is a public benefit entity under FRS 102, have been prepared in accordance with the Charities SORP (FRS 102) '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 2019)', Financial Reporting Standard 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland' and the Charities Act 2011. The financial statements have been prepared under the historical cost convention.

These accounts are compliant with Update Bulletin 1 and FRS 102 Section 1A.

##### **Name of parent of group**

These financial statements are consolidated in the financial statements of Bournemouth Young Men's Christian Association.

The financial statements of Bournemouth Young Men's Christian Association (Charity no. 1078728) may be obtained from the Charity Commission.

##### **Critical accounting judgements and key sources of estimation uncertainty**

In the application of the charity's accounting policies, the trustees are required to make judgements, estimates and assumptions about the carrying amounts of assets and liabilities that are not readily apparent from other sources. The estimates and associated assumptions are based on historical experience and other factors that are considered to be relevant. Actual results may differ from these estimates.

The estimates and underlying assumptions are reviewed on an ongoing basis. Revisions to accounting estimates are recognised in the period in which the estimate is revised if the revision affects only that period, or in the period of the revision and future periods if the revision affects both current and future periods.

Freehold land has not been depreciated because the trustees consider the high level of ongoing maintenance extends the life of the asset for an indefinite period. The trustees have considered whether any impairment has occurred and are not aware of any events or matters (such as damage or exceptional deterioration) that will require a write down against the carrying value of the property.

Following review of fixed assets in the year the depreciation rate has been changed from the start of this period in relation to fixtures and fittings. The new policy is detailed in the depreciation and amortisation accounting policy below.

##### **Income**

###### **Donations**

Donations and grants are recognised on a receivable basis when receipt is probable and the amount can be reliably measured.

###### **Grants receivable**

Grants (including government grants) are recognised when the charity has an entitlement to the funds and any conditions linked to the grants have been met. Where performance conditions are attached to the grant and are yet to be met, the income is recognised as a liability and included on the balance sheet as deferred income to be released.

**Pokesdown Community Youth Centre**

**Notes to the Financial Statements - continued  
for the Year Ended 31 March 2023**

**2. ACCOUNTING POLICIES - continued**

**Income**

**Other trading activities**

Fees receivable and charges for services are accounted for in the period in which the service is provided.

**Investment income**

Investment income is recognised on a receivable basis.

**Charitable activities**

Income from charitable activities includes income recognised as earned (as the related goods or services are provided).

**Expenditure**

Liabilities are recognised as expenditure as soon as there is a legal or constructive obligation committing the charity to that expenditure, it is probable that a transfer of economic benefits will be required in settlement and the amount of the obligation can be measured reliably. Expenditure is accounted for on an accruals basis and has been classified under headings that aggregate all cost related to the category. Where costs cannot be directly attributed to particular headings they have been allocated to activities on a basis consistent with the use of resources.

**Charitable activities**

Charitable expenditure comprises those costs incurred by the Charity in the delivery of its activities and services for its beneficiaries. It includes both costs that can be allocated directly to such activities and those costs of an indirect nature necessary to support them.

**Support costs**

Support costs include central functions and have been allocated to activity cost categories on a basis consistent with the use of resources, for example, allocating property costs by floor areas, or per capita, staff costs by the time spent and other costs by their usage.

**Governance costs**

These include the costs attributable to the Charity's compliance with constitutional and statutory requirements, including independent examination, strategic management and Trustee's meetings and reimbursed expenses.

**Tangible fixed assets**

Individual fixed assets costing £500 or more are initially recorded at cost.

**Depreciation and amortisation**

Fixtures and fittings brought forward at the 1 January 2019 are depreciated on a four year straight line basis using the net book value brought forward as at 1 January 2019.

Any new additions after this date are depreciated at cost over the useful economic life of the asset. All the depreciation policies for new additions from the 1 January 2019 are summarised below.

Depreciation is provided on tangible fixed assets so as to write off the cost or valuation, less any estimated residual value, over their expected useful economic life as follows:

<b>Asset class</b>	<b>Depreciation method and rate</b>
Furniture and equipment	4 year Straight Line
Land	Not depreciated

**Taxation**

The charity is exempt from tax on its charitable activities.

**Pokesdown Community Youth Centre**

**Notes to the Financial Statements - continued  
for the Year Ended 31 March 2023**

**2. ACCOUNTING POLICIES - continued**

**Fund accounting**

Unrestricted funds can be used in accordance with the charitable objectives at the discretion of the trustees.

Restricted funds can only be used for particular restricted purposes within the objects of the charity. Restrictions arise when specified by the donor or when funds are raised for particular restricted purposes.

Further explanation of the nature and purpose of each fund is included in the notes to the financial statements.

**Trade debtors**

Debtors with no stated interest rate and receivable within one year are recorded at transaction price. Any losses arising from impairment are recognised in expenditure.

**Cash at bank and in hand**

Cash at bank and cash in hand includes cash and short term highly liquid investments with a short maturity of three months or less from the date of acquisition or opening of the deposit or similar account.

**Trade creditors**

Creditors with no stated interest rate and payable within one year are recorded at transaction price.

**3. DONATIONS AND LEGACIES**

	2023	2022
	£	£
Donations	6,000	6,000
Grants	-	3,660
	<u>6,000</u>	<u>9,660</u>

Grants received, included in the above, are as follows:

	2023	2022
	£	£
Government Grant - Job Retention Scheme	-	660
Alice Cooper Dean Grant	-	3,000
	<u>-</u>	<u>3,660</u>

**Pokesdown Community Youth Centre**

**Notes to the Financial Statements - continued  
for the Year Ended 31 March 2023**

**4. OTHER TRADING ACTIVITIES**

	2023	2022
	£	£
Rental income	42,529	35,863
Holiday activities	-	1,120
	42,529	36,983

**5. INVESTMENT INCOME**

	2023	2022
	£	£
Interest receivable - trading	295	6
	295	6

**6. RAISING FUNDS**

**Raising donations and legacies**

	2023	2022
	£	£
Support costs	2,584	2,073
	2,584	2,073

**7. SUPPORT COSTS**

	Finance	Governance costs	Totals
	£	£	£
Raising donations and legacies	10	2,574	2,584
	10	2,574	2,584

**Examiner Remuneration**

Remuneration for Independent Examination and accounts for the year totalled £2,574 (2022 - £2,454). Figures are VAT inclusive.

**8. TRUSTEES' REMUNERATION AND BENEFITS**

There were no trustees' remuneration or other benefits for the year ended 31 March 2023 nor for the year ended 31 March 2022.

**Trustees' expenses**

There were no trustees' expenses paid for the year ended 31 March 2023 nor for the year ended 31 March 2022.

**Pokesdown Community Youth Centre**

**Notes to the Financial Statements - continued  
for the Year Ended 31 March 2023**

**9. STAFF COSTS**

	2023	2022
	£	£
Wages and salaries	3,458	4,555
	<u>3,458</u>	<u>4,555</u>

Staff costs are recharged amounts from the parent company, no employees have contracts of employment with Pokesdown Youth Centre.

The average monthly number of employees during the year was as follows:

	2023	2022
Caretaker	1	1
	<u>1</u>	<u>1</u>

No employees received emoluments in excess of £60,000.

**10. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES**

	Unrestricted fund £	Restricted funds £	Total funds £
<b>INCOME AND ENDOWMENTS FROM</b>			
Donations and legacies	9,660	-	9,660
Other trading activities	36,983	-	36,983
Investment income	6	-	6
	<u>46,649</u>	<u>-</u>	<u>46,649</u>
<b>Total</b>			
<b>EXPENDITURE ON</b>			
Raising funds	2,073	-	2,073
<b>Charitable activities</b>			
Charitable activity	34,928	-	34,928
	<u>37,001</u>	<u>-</u>	<u>37,001</u>
<b>Total</b>			
<b>NET INCOME</b>	9,648	-	9,648
<b>RECONCILIATION OF FUNDS</b>			
Total funds brought forward	39,514	36,248	75,762
	<u>49,162</u>	<u>36,248</u>	<u>85,410</u>
<b>TOTAL FUNDS CARRIED FORWARD</b>			

**Pokesdown Community Youth Centre**

**Notes to the Financial Statements - continued  
for the Year Ended 31 March 2023**

**11. TANGIBLE FIXED ASSETS**

	Land £	Fixtures and fittings £	Totals £
<b>COST</b>			
At 1 April 2022	40,000	11,977	51,977
Disposals	-	(11,977)	(11,977)
	40,000	-	40,000
At 31 March 2023	40,000	-	40,000
<b>DEPRECIATION</b>			
At 1 April 2022	-	11,087	11,087
Charge for year	-	890	890
Eliminated on disposal	-	(11,977)	(11,977)
	-	-	-
At 31 March 2023	-	-	-
<b>NET BOOK VALUE</b>			
At 31 March 2023	40,000	-	40,000
At 31 March 2022	40,000	890	40,890

**12. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR**

	2023 £	2022 £
Trade debtors	6,100	2,045
Prepayments and accrued income	137	463
	6,237	2,508
	6,237	2,508

**13. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR**

	2023 £	2022 £
Trade creditors	1,283	796
Due to group undertakings	4,410	1,686
Accruals and deferred income	14,604	19,511
	20,297	21,993
	20,297	21,993

Where performance conditions are attached to the income and are yet to be met, the income is recognised as a liability and included on the balance sheet as deferred income to be released.

Pokesdown Community Youth Centre

Notes to the Financial Statements - continued  
for the Year Ended 31 March 2023

14. MOVEMENT IN FUNDS

	At 1.4.22 £	Net movement in funds £	At 31.3.23 £
<b>Unrestricted funds</b>			
General fund	49,162	9,415	58,577
<b>Restricted funds</b>			
Battersby Trust	36,248	-	36,248
<b>TOTAL FUNDS</b>	<u>85,410</u>	<u>9,415</u>	<u>94,825</u>

Net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
<b>Unrestricted funds</b>			
General fund	48,824	(39,409)	9,415
<b>TOTAL FUNDS</b>	<u>48,824</u>	<u>(39,409)</u>	<u>9,415</u>

Comparatives for movement in funds

	At 1.4.21 £	Net movement in funds £	At 31.3.22 £
<b>Unrestricted funds</b>			
General fund	39,514	9,648	49,162
<b>Restricted funds</b>			
Battersby Trust	36,248	-	36,248
<b>TOTAL FUNDS</b>	<u>75,762</u>	<u>9,648</u>	<u>85,410</u>

**Pokesdown Community Youth Centre**

**Notes to the Financial Statements - continued  
for the Year Ended 31 March 2023**

**14. MOVEMENT IN FUNDS - continued**

Comparative net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
<b>Unrestricted funds</b>			
General fund	46,649	(37,001)	9,648
	<hr/>	<hr/>	<hr/>
<b>TOTAL FUNDS</b>	<u>46,649</u>	<u>(37,001)</u>	<u>9,648</u>

A current year 12 months and prior year 12 months combined position is as follows:

	At 1.4.21 £	Net movement in funds £	At 31.3.23 £
<b>Unrestricted funds</b>			
General fund	39,514	19,063	58,577
<b>Restricted funds</b>			
Battersby Trust	36,248	-	36,248
	<hr/>	<hr/>	<hr/>
<b>TOTAL FUNDS</b>	<u>75,762</u>	<u>19,063</u>	<u>94,825</u>

A current year 12 months and prior year 12 months combined net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
<b>Unrestricted funds</b>			
General fund	95,473	(76,410)	19,063
	<hr/>	<hr/>	<hr/>
<b>TOTAL FUNDS</b>	<u>95,473</u>	<u>(76,410)</u>	<u>19,063</u>

**Purposes of Restricted Funds**

Battersby Trust is restricted for the purpose of assisting young people with training or who want to travel. An application has to be made and approved for funding to be provided.

## **Pokesdown Community Youth Centre**

### **Notes to the Financial Statements - continued for the Year Ended 31 March 2023**

#### **15. RELATED PARTY DISCLOSURES**

During the year the Charity made the following related party transactions:

Transactions with Bournemouth Young Men's Christian Association (BYMCA) (the Trustee and parent of Pokesdown Community Youth Centre) include recharged costs and contributions to central costs of £31,112 (2022 - £27,178) incurred by BYMCA, and the repayment of creditor balances totalling £28,389 (2022 - £28,336). At the balance sheet date the amount due to Bournemouth Young Men's Christian Association was £4,410 (2022 - £1,686).

#### **16. ULTIMATE PARENT COMPANY**

Pokesdown Community Youth Centre is a subsidiary of the parent charitable company (and Registered Social Housing Provider) Bournemouth Young Mens Christian Association (Charity no. 1078728 and Company no. 03817056). The main objective of the parent is the provision of social housing, youth work, day nursery, creche and health and fitness facilities. The parent is a trustee of the subsidiary and shares the same directors, trustees and finance team. These financial statements are consolidated into a group set of accounts together with the financial statements of one other subsidiary (Townsend Youth Partnership, charity no. 1093213). The consolidated financial statements can be found via a company search for the parent on the Companies House website.

**POKESDOWN COMMUNITY YOUTH CENTRE**

England & Wales - Charity number 301918

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# Accounts

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**Report of the Trustees and  
Unaudited Financial Statements  
for the Year Ended 31 March 2022  
for  
Pokesdown Community Youth Centre**

Ward Goodman  
4 Cedar Park  
Cobham Road  
Ferndown Industrial Estate  
Wimborne  
Dorset  
BH21 7SF

**Pokesdown Community Youth Centre**

**Contents of the Financial Statements  
for the Year Ended 31 March 2022**

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## **Pokesdown Community Youth Centre**

### **Report of the Trustees for the Year Ended 31 March 2022**

The trustees present their report with the financial statements of the charity for the year ended 31 March 2022. 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 1 January 2019).

#### **OBJECTIVES AND ACTIVITIES**

##### **Objectives and aims**

Bournemouth YMCA was the sole trustee throughout the year and the Charity runs the Pokesdown Community Youth Centre. Appointment of the Trustee was made by a Charity Commission Scheme dated 21 November 2000. Strategic decisions are made by the Board of Trustees of Bournemouth YMCA, with the chairman holding the casting vote.

The objective of the charity as set out in the constitution is: -

To help educate boys and girls through their leisure time activities and so to develop their physical, mental and spiritual capacities that they may grow to full maturity as individuals and members of society and their conditions of life may be improved.

The Trustees have had regard to Charity Commission guidance on public benefit.

#### **ACHIEVEMENT AND PERFORMANCE**

##### **Charitable activities**

Pokesdown Community Youth Centre continues to operate as a youth centre in the Southbourne area of Bournemouth. Pokesdown and is one of the oldest youth clubs in the country with thousands of young people having benefited over 100+ years.

Pokesdown Youth provides a safe place for young people to go, providing positive opportunities for them to develop personal and social/interpersonal skills. They are supported by trained youth workers, who are able to advise, encourage and work with young people at a critical time in their lives, to maximise their potential.

During 2021/2022 Covid continued to disrupt operations generally with various social distancing measures, mask wearing and other government restrictions affecting the youth work specifically. Open youth work sessions were run face to face when possible on one night each week and contact kept with young people throughout the time.

Numbers remained low throughout the year but those attending were regular and various activities were run with this group. We also managed to launch a drop-in café in Boscombe nearby on Monday evenings where other young people were able to visit and link into our work at Pokesdown and meet with our youth workers.

The YMCA's holiday clubs were also disrupted during the year and we were unable to run it due to social distancing and the space available to run safely within the restrictions in place.

Lettings of premises help to make the centre financially viable when not in use by the youth team or holiday activities. We were able to continue offering the facilities and most hirers continued and then returned later in the year. Our office hirers 365 Degree Learning continued to do be in throughout the year. Glen Nicholls, who produces/mixes music for the game/motion picture industry, also continued to hire the upstairs sound room on a permanent basis. The hall bookings continued to grow over the year with more regular hirers, including ongoing use by 2 Churches, and one-off birthday/anniversary parties being held. Income from lettings amounted to £30,113 for the year compared to a budget of £20,772.

## **Pokesdown Community Youth Centre**

### **Report of the Trustees for the Year Ended 31 March 2022**

#### **FINANCIAL REVIEW**

##### **Financial position**

In 2021/22, the charity experienced a net surplus for the year of £9,965 and increase in reserves to £86,494, of which £36,248 are restricted. Reserves are held for the furtherance of the development of the activities of Pokesdown Community Youth Centre and its premises.

The Battersby Trust have continued to secure youth work in the Pokesdown area with funding of £6,000 released throughout the year. The Alice Cooper Dean Trust also provided funding which helped towards the core costs of Pokesdown.

In addition, the charity was able to claim £660 from the Job retention scheme for staff who were furloughed. YMCA Bournemouth continued to be proactive in increasing resources to the fundraising team throughout the period to ensure the ongoing sustainability of the charity. The charity undertakes its own fundraising activities and does not use the services of a professional fundraiser or commercial participator. In doing so, it provides information to individuals who express an interest in donating to the charity or leaving a legacy, but it does not directly canvass individuals for fundraising purposes but relies on Charitable Trusts for financial support.

YMCA Bournemouth is registered with the Chartered Institute of Fundraising and has produced a fundraising strategy for the future. During the year 2021/2022 the charity has received no complaints in respect of the charity's fundraising activities.

Expenditure in the year was limited where practicable with total expenditure for the year being £35,814 compared to the budget of £37,848. All financial commitments were met, and all compliance works completed. There was no capital investment in the centre in this financial year.

The Trustees consider that the financial performance reflects the activity undergone in the period and continue to be satisfied that future benefits will be derived from them.

The report is a fair review of the Pokesdown Community and Youth Centre's business and is in accordance with the SORP.

#### **FUTURE PLANS**

Ongoing promotion of the community hall, youth areas and music facilities will continue to help find regular income streams which will enable the sustainability of the youth work. We would hope to restart holiday activity to regain income to also support the centre as well as offering additional services to the young people in the Pokesdown and Southbourne areas.

The Trustees are committed to focussing on the Christian ethos of the Charity and develop and expand this area as a support mechanism to the youth work.

The result of covid continued to affect the charity over the year but the trustees are grateful for the support of funders, and for the youth workers who were involved in sessions when they were able to run.

In conclusion, the trustees would like to record our thanks to everyone involved and committed to the Charity who tirelessly and sacrificially give of themselves for the benefit of others and to the youth workers who have responded to the challenges brought by the pandemic.

## **Pokesdown Community Youth Centre**

### **Report of the Trustees for the Year Ended 31 March 2022**

#### **STRUCTURE, GOVERNANCE AND MANAGEMENT**

##### **Governing document**

Bournemouth YMCA are the sole trustees of the Charity.

Bournemouth YMCA is governed by its Memorandum and Articles of Association. Trustees are elected Full Members of the Association at the Annual General Meeting. The Board of Trustees have power of co-option, up to one third of its numbers during the year and such person co-opted are eligible for election at the next AGM.

##### **Structure of Group**

Bournemouth YMCA (Company No. 3817056 and Charity No. 1078728) act as the parent to Pokesdown Community Youth Centre. Full consolidated accounts for these two entities along with other group member Townsend Youth Partnership (Company No. 04236016 and Charity No. 1093213) can be found in the accounts section of the Bournemouth YMCA page on the Charity Commission.

##### **Risk management**

The major risks during the period were to the funding of the youth work, which is secured for the next three years, which ensures the financial viability in the medium term. The continuing effect of the COVID19 pandemic resulted in a high risk to the charity and was reflected in the Risk Register and additional grant funding applications were made to sustain the charity through this time.

The continual updating of Policies and Procedures remained a key priority, together with the Risk Register.

A review of the major risks to which the charity is exposed has been undertaken and systems established to mitigate those risks.

##### **KPI's**

Key Performance Indicators are set for the department and are regularly reviewed to ensure quality of provision and performance by the youth team.

Annual Appraisals are undertaken which allows for a continuing assessment of performance and corrective action if required.

#### **REFERENCE AND ADMINISTRATIVE DETAILS**

##### **Registered Charity number**

301918

##### **Principal address**

Delta House  
56 Westover Road  
Bournemouth  
Dorset  
BH1 2BS

##### **Trustees**

Bournemouth YMCA  
S Marsh  
D Williams  
I A Terry  
R F Elms  
C R Hartland  
A Dobbins  
S Potterton  
M Petrauskas  
E Cowley

**Pokesdown Community Youth Centre**

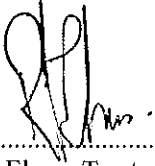
**Report of the Trustees  
for the Year Ended 31 March 2022**

**REFERENCE AND ADMINISTRATIVE DETAILS**

**Independent Examiner**

Ward Goodman  
4 Cedar Park  
Cobham Road  
Ferndown Industrial Estate  
Wimborne  
Dorset  
BH21 7SF

Approved by order of the board of trustees on ..... *19<sup>th</sup> October 2022* ..... and signed on its behalf by:



.....  
R F Elms - Trustee

**Independent Examiner's Report to the Trustees of  
Pokesdown Community Youth Centre**

**Independent examiner's report to the trustees of Pokesdown Community Youth Centre**

I report to the charity trustees on my examination of the accounts of Pokesdown Community Youth Centre (the Trust) for the year ended 31 March 2022.

**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 Act and in carrying out my examination I have followed all 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.



J Richardson ACA FCCA DChA  
Ward Goodman  
4 Cedar Park  
Cobham Road  
Ferndown Industrial Estate  
Wimborne  
Dorset  
BH21 7SF

Date: 19<sup>th</sup> October 2022

Pokesdown Community Youth Centre

Statement of Financial Activities  
for the Year Ended 31 March 2022

	Notes	Unrestricted fund £	Restricted funds £	Year Ended 31.3.22 Total funds £	Period 1.1.20 to 31.3.21 Total funds £
<b>INCOME AND ENDOWMENTS FROM</b>					
Donations and legacies	3	9,660	-	9,660	27,247
Other trading activities	4	36,983	-	36,983	20,988
Investment income	5	6	-	6	69
<b>Total</b>		<u>46,649</u>	<u>-</u>	<u>46,649</u>	<u>48,304</u>
<b>EXPENDITURE ON</b>					
Raising funds	6	2,073	-	2,073	-
<b>Charitable activities</b>					
Charitable activity		34,928	-	34,928	58,770
<b>Total</b>		<u>37,001</u>	<u>-</u>	<u>37,001</u>	<u>58,770</u>
<b>NET INCOME/(EXPENDITURE)</b>		<u>9,648</u>	<u>-</u>	<u>9,648</u>	<u>(10,466)</u>
<b>RECONCILIATION OF FUNDS</b>					
<b>Total funds brought forward</b>		39,514	36,248	75,762	86,228
<b>TOTAL FUNDS CARRIED FORWARD</b>		<u>49,162</u>	<u>36,248</u>	<u>85,410</u>	<u>75,762</u>

The notes form part of these financial statements

**Pokesdown Community Youth Centre**

**Balance Sheet  
31 March 2022**

	Notes	Unrestricted fund £	Restricted funds £	2022 Total funds £	2021 Total funds £
<b>FIXED ASSETS</b>					
Tangible assets	11	40,890	-	40,890	42,077
<b>CURRENT ASSETS</b>					
Debtors	12	2,508	-	2,508	1,299
Cash at bank		27,757	36,248	64,005	61,699
		30,265	36,248	66,513	62,998
<b>CREDITORS</b>					
Amounts falling due within one year	13	(21,993)	-	(21,993)	(29,313)
<b>NET CURRENT ASSETS</b>		8,272	36,248	44,520	33,685
<b>TOTAL ASSETS LESS CURRENT LIABILITIES</b>		49,162	36,248	85,410	75,762
<b>NET ASSETS</b>		49,162	36,248	85,410	75,762
<b>FUNDS</b>	14				
Unrestricted funds				49,162	39,514
Restricted funds				36,248	36,248
<b>TOTAL FUNDS</b>				85,410	75,762

The financial statements were approved by the Board of Trustees and authorised for issue on ...*19<sup>th</sup> October 2022*... and were signed on its behalf by:



.....  
R F Elms - Trustee

The notes form part of these financial statements

## Pokesdown Community Youth Centre

### Notes to the Financial Statements for the Year Ended 31 March 2022

#### 1. LEGAL FORM

Pokesdown Community Youth Centre is a registered charity, registration number 301918, registered in the United Kingdom. The registered address of the charity is Delta House, 56 Westover Road, Bournemouth, Dorset, BH1 2BS. The nature of the charity's operations and principal activities are described in the Trustees annual report.

#### 2. ACCOUNTING POLICIES

##### **Basis of preparing the financial statements**

The financial statements of the charity, which is a public benefit entity under FRS 102, have been prepared in accordance with the Charities SORP (FRS 102) '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 2019)', Financial Reporting Standard 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland' and the Charities Act 2011. The financial statements have been prepared under the historical cost convention.

These accounts are compliant with Update Bulletin 1 and FRS 102 Section 1A.

##### **Name of parent of group**

These financial statements are consolidated in the financial statements of Bournemouth Young Men's Christian Association. The financial statements of Bournemouth Young Men's Christian Association (Charity no. 1078728) may be obtained from the Charity Commission.

##### **Critical accounting judgements and key sources of estimation uncertainty**

In the application of the charity's accounting policies, the trustees are required to make judgements, estimates and assumptions about the carrying amounts of assets and liabilities that are not readily apparent from other sources. The estimates and associated assumptions are based on historical experience and other factors that are considered to be relevant. Actual results may differ from these estimates.

The estimates and underlying assumptions are reviewed on an ongoing basis. Revisions to accounting estimates are recognised in the period in which the estimate is revised if the revision affects only that period, or in the period of the revision and future periods if the revision affects both current and future periods.

Freehold land has not been depreciated because the trustees consider the high level of ongoing maintenance extends the life of the asset for an indefinite period. The trustees have considered whether any impairment has occurred and are not aware of any events or matters (such as damage or exceptional deterioration) that will require a write down against the carrying value of the property.

Following review of fixed assets in the year the depreciation rate has been changed from the start of this period in relation to fixtures and fittings. The new policy is detailed in the depreciation and amortisation accounting policy below.

##### **Changes in length of reporting period**

The length of the financial reporting period was extended in the prior year to cover the 15 month period from 1 January 2020 to 31 March 2021. The change was made as a group decision with the parent company Bournemouth Young Men's Christian Association (registered company no. 03817056) in order to bring the accounting period in line with the tax year and for consistency with other registered social housing providers. There is nothing in the charity constitution to prevent an extension of the reporting period and the decision was minuted in a meeting of directors. Comparative figures in the accounts cover a 15 month period and therefore comparative amounts presented in the accounts (including the related notes) are not entirely comparable.

##### **Income**

##### **Donations**

Donations and grants are recognised on a receivable basis when receipt is probable and the amount can be reliably measured.

**Pokesdown Community Youth Centre**

**Notes to the Financial Statements - continued  
for the Year Ended 31 March 2022**

**2. ACCOUNTING POLICIES - continued**

**Income**

**Grants receivable**

Grants (including government grants) are recognised when the charity has an entitlement to the funds and any conditions linked to the grants have been met. Where performance conditions are attached to the grant and are yet to be met, the income is recognised as a liability and included on the balance sheet as deferred income to be released.

**Other trading activities**

Fees receivable and charges for services are accounted for in the period in which the service is provided.

**Investment income**

Investment income is recognised on a receivable basis.

**Charitable activities**

Income from charitable activities includes income recognised as earned (as the related goods or services are provided).

**Expenditure**

Liabilities are recognised as expenditure as soon as there is a legal or constructive obligation committing the charity to that expenditure, it is probable that a transfer of economic benefits will be required in settlement and the amount of the obligation can be measured reliably. Expenditure is accounted for on an accruals basis and has been classified under headings that aggregate all cost related to the category. Where costs cannot be directly attributed to particular headings they have been allocated to activities on a basis consistent with the use of resources.

**Charitable activities**

Charitable expenditure comprises those costs incurred by the Charity in the delivery of its activities and services for its beneficiaries. It includes both costs that can be allocated directly to such activities and those costs of an indirect nature necessary to support them.

**Support costs**

Support costs include central functions and have been allocated to activity cost categories on a basis consistent with the use of resources, for example, allocating property costs by floor areas, or per capita, staff costs by the time spent and other costs by their usage.

**Governance costs**

These include the costs attributable to the Charity's compliance with constitutional and statutory requirements, including independent examination, strategic management and Trustee's meetings and reimbursed expenses.

**Tangible fixed assets**

Individual fixed assets costing £500 or more are initially recorded at cost.

**Depreciation and amortisation**

Fixtures and fittings brought forward at the 1 January 2019 are depreciated on a four year straight line basis using the net book value brought forward as at 1 January 2019.

Any new additions after this date are depreciated at cost over the useful economic life of the asset. All the depreciation policies for new additions from the 1 January 2019 are summarised below.

Depreciation is provided on tangible fixed assets so as to write off the cost or valuation, less any estimated residual value, over their expected useful economic life as follows:

<b>Asset class</b>	<b>Depreciation method and rate</b>
Furniture and equipment	4 year Straight Line
Land	Not depreciated

**Pokesdown Community Youth Centre**

**Notes to the Financial Statements - continued  
for the Year Ended 31 March 2022**

**2. ACCOUNTING POLICIES - continued**

**Taxation**

The charity is exempt from tax on its charitable activities.

**Fund accounting**

Unrestricted funds can be used in accordance with the charitable objectives at the discretion of the trustees.

Restricted funds can only be used for particular restricted purposes within the objects of the charity. Restrictions arise when specified by the donor or when funds are raised for particular restricted purposes.

Further explanation of the nature and purpose of each fund is included in the notes to the financial statements.

**Trade debtors**

Debtors with no stated interest rate and receivable within one year are recorded at transaction price. Any losses arising from impairment are recognised in expenditure.

**Cash at bank and in hand**

Cash at bank and cash in hand includes cash and short term highly liquid investments with a short maturity of three months or less from the date of acquisition or opening of the deposit or similar account.

**Trade creditors**

Creditors with no stated interest rate and payable within one year are recorded at transaction price.

**3. DONATIONS AND LEGACIES**

	Year Ended 31.3.22	Period 1.1.20 to 31.3.21
	£	£
Donations	6,000	7,500
Grants	3,660	19,747
	9,660	27,247
	9,660	27,247

£660 was received in income from government grants as detailed in the breakdown below.

Grants received, included in the above, are as follows:

	Year Ended 31.3.22	Period 1.1.20 to 31.3.21
	£	£
Awards for All	-	7,487
Government Grant - Covid-19	-	10,000
Government Grant - Job Retention Scheme	660	2,260
Alice Cooper Dean Grant	3,000	-
	3,660	19,747
	3,660	19,747

Pokesdown Community Youth Centre

Notes to the Financial Statements - continued  
for the Year Ended 31 March 2022

4. OTHER TRADING ACTIVITIES

	Year Ended 31.3.22 £	Period 1.1.20 to 31.3.21 £
Rental income	35,863	20,509
Holiday activities	1,120	479
	<u>36,983</u>	<u>20,988</u>

5. INVESTMENT INCOME

	Year Ended 31.3.22 £	Period 1.1.20 to 31.3.21 £
Interest receivable - trading	<u>6</u>	<u>69</u>

6. RAISING FUNDS

Raising donations and legacies

	Year Ended 31.3.22 £	Period 1.1.20 to 31.3.21 £
Support costs	<u>2,073</u>	<u>-</u>

7. SUPPORT COSTS

	Finance £	Governance costs £	Totals £
Raising donations and legacies	<u>27</u>	<u>2,046</u>	<u>2,073</u>

**Examiner Remuneration**

Remuneration for Independent Examination and accounts for the year totalled £2,454 (2021 - £2,382).

**Pokesdown Community Youth Centre**

**Notes to the Financial Statements - continued  
for the Year Ended 31 March 2022**

**8. TRUSTEES' REMUNERATION AND BENEFITS**

There were no trustees' remuneration or other benefits for the year ended 31 March 2022 nor for the period ended 31 March 2021.

**Trustees' expenses**

There were no trustees' expenses paid for the year ended 31 March 2022 nor for the period ended 31 March 2021.

**9. STAFF COSTS**

	Year Ended 31.3.22	Period 1.1.20 to 31.3.21
	£	£
Wages and salaries	4,555	12,349
	<u>4,555</u>	<u>12,349</u>

Staff costs are recharged amounts from the parent company, no employees have contracts of employment with Pokesdown Youth Centre.

The average monthly number of employees during the year was as follows:

	Year Ended 31.3.22	Period 1.1.20 to 31.3.21
Caretaker	1	1
	<u>1</u>	<u>1</u>

No employees received emoluments in excess of £60,000.

**10. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES**

	Unrestricted fund £	Restricted funds £	Total funds £
<b>INCOME AND ENDOWMENTS FROM</b>			
Donations and legacies	27,247	-	27,247
Other trading activities	20,988	-	20,988
Investment income	69	-	69
<b>Total</b>	<u>48,304</u>	-	<u>48,304</u>
<b>EXPENDITURE ON</b>			
<b>Charitable activities</b>			
Charitable activity	58,770	-	58,770
<b>NET INCOME/(EXPENDITURE)</b>	<u>(10,466)</u>	-	<u>(10,466)</u>

Pokesdown Community Youth Centre

Notes to the Financial Statements - continued  
for the Year Ended 31 March 2022

10. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES - continued

	Unrestricted fund £	Restricted funds £	Total funds £
<b>RECONCILIATION OF FUNDS</b>			
Total funds brought forward	49,980	36,248	86,228
<b>TOTAL FUNDS CARRIED FORWARD</b>	<u>39,514</u>	<u>36,248</u>	<u>75,762</u>

11. TANGIBLE FIXED ASSETS

	Land £	Fixtures and fittings £	Totals £
<b>COST</b>			
At 1 April 2021 and 31 March 2022	40,000	11,977	51,977
<b>DEPRECIATION</b>			
At 1 April 2021	-	9,900	9,900
Charge for year	-	1,187	1,187
At 31 March 2022	-	11,087	11,087
<b>NET BOOK VALUE</b>			
At 31 March 2022	<u>40,000</u>	<u>890</u>	<u>40,890</u>
At 31 March 2021	<u>40,000</u>	<u>2,077</u>	<u>42,077</u>

12. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2022 £	2021 £
Trade debtors	2,045	648
Prepayments and accrued income	463	651
	<u>2,508</u>	<u>1,299</u>

**Pokesdown Community Youth Centre**

**Notes to the Financial Statements - continued  
for the Year Ended 31 March 2022**

**13. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR**

	2022	2021
	£	£
Trade creditors	796	734
Due to group undertakings	1,686	2,874
Accruals and deferred income	19,511	25,705
	<u>21,993</u>	<u>29,313</u>

Where performance conditions are attached to the income and are yet to be met, the income is recognised as a liability and included on the balance sheet as deferred income to be released.

**14. MOVEMENT IN FUNDS**

	At 1.4.21	Net movement in funds	At 31.3.22
	£	£	£
<b>Unrestricted funds</b>			
General fund	39,514	9,648	49,162
<b>Restricted funds</b>			
Battersby Trust	36,248	-	36,248
	<u>75,762</u>	<u>9,648</u>	<u>85,410</u>

Net movement in funds, included in the above are as follows:

	Incoming resources	Resources expended	Movement in funds
	£	£	£
<b>Unrestricted funds</b>			
General fund	46,649	(37,001)	9,648
	<u>46,649</u>	<u>(37,001)</u>	<u>9,648</u>

**Pokesdown Community Youth Centre**

**Notes to the Financial Statements - continued  
for the Year Ended 31 March 2022**

**14. MOVEMENT IN FUNDS - continued**

**Comparatives for movement in funds**

	At 1.1.20 £	Net movement in funds £	At 31.3.21 £
<b>Unrestricted funds</b>			
General fund	49,980	(10,466)	39,514
<b>Restricted funds</b>			
Battersby Trust	36,248	-	36,248
<b>TOTAL FUNDS</b>	<b>86,228</b>	<b>(10,466)</b>	<b>75,762</b>

Comparative net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
<b>Unrestricted funds</b>			
General fund	48,304	(58,770)	(10,466)
<b>TOTAL FUNDS</b>	<b>48,304</b>	<b>(58,770)</b>	<b>(10,466)</b>

**Purposes of Restricted Funds**

Battersby Trust is restricted for the purpose of assisting young people with training or who want to travel. An application has to be made and approved for funding to be provided.

**15. RELATED PARTY DISCLOSURES**

During the year the Charity made the following related party transactions:

Transactions with Bournemouth Young Men's Christian Association (BYMCA) (the Trustee and parent of Pokesdown Community Youth Centre) include recharged costs and contributions to central costs of £27,178 (2021 - £49,128) incurred by BYMCA, and the repayment of creditor balances totalling £28,336 (2021 - £47,914). At the balance sheet date the amount due to Bournemouth Young Men's Christian Association was £1,686 (2021 - £2,874).

**Pokesdown Community Youth Centre**

**Notes to the Financial Statements - continued  
for the Year Ended 31 March 2022**

**16. ULTIMATE PARENT COMPANY**

Pokesdown Community Youth Centre is a subsidiary of the parent charitable company (and Registered Social Housing Provider) Bournemouth Young Mens Christian Association (Charity no. 1078728 and Company no. 03817056). The main objective of the parent is the provision of social housing, youth work, day nursery, creche and health and fitness facilities. The parent is a trustee of the subsidiary and shares the same directors, trustees and finance team. These financial statements are consolidated into a group set of accounts together with the financial statements of one other subsidiary (Townsend Youth Partnership, charity no. 1093213). The consolidated financial statements can be found via a company search for the parent on the Companies House website.

**POKESDOWN COMMUNITY YOUTH CENTRE**

England & Wales - Charity number 301918

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# Accounts

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REGISTERED CHARITY NUMBER: 301918

**Report of the Trustees and  
Unaudited Financial Statements  
for the Period 1 January 2020 to 31 March 2021  
for  
Pokesdown Community Youth Centre**

Ward Goodman  
4 Cedar Park  
Cobham Road  
Ferndown Industrial Estate  
Wimborne  
Dorset  
BH21 7SF

**Pokesdown Community Youth Centre**

**Contents of the Financial Statements  
for the Period 1 January 2020 to 31 March 2021**

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**Pokesdown Community Youth Centre**

**Report of the Trustees  
for the Period 1 January 2020 to 31 March 2021**

The trustees present their report with the financial statements of the charity for the period 1 January 2020 to 31 March 2021. 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 1 January 2019).

**OBJECTIVES AND ACTIVITIES**

**Objectives and aims**

Bournemouth YMCA was the sole trustee throughout the year and the Charity runs the Pokesdown Community Youth Centre. Appointment of the Trustee was made by a Charity Commission Scheme dated 21 November 2000. Strategic decisions are made by the Board of Trustees of Bournemouth YMCA, with the chairman holding the casting vote.

The objective of the charity as set out in the constitution is: -

To help educate boys and girls through their leisure time activities and so to develop their physical, mental, and spiritual capacities that they may grow to full maturity as individuals and members of society and their conditions of life may be improved.

The Trustees have had regard to Charity Commission guidance on public benefit.

The Trustees extended the accounting period to align with YMCA Bournemouth's accounting period and this report covers fifteen months from 1 January 2020 to 31 March 2021.

## **Pokesdown Community Youth Centre**

### **Report of the Trustees for the Period 1 January 2020 to 31 March 2021**

#### **ACHIEVEMENT AND PERFORMANCE**

##### **Charitable activities**

Pokesdown Community Youth Centre continues to operate as a youth centre in the Southbourne area of Bournemouth. Pokesdown is one of the oldest youth clubs in the country and thousands of young people have benefited over 100+ years.

Pokesdown Youth Centre provides a safe place for young people to go, providing positive opportunities for them to develop personal and social/interpersonal skills. They are supported by trained youth workers, who are able to advise, encourage and work with young people at a critical time in their lives, to maximise their potential.

During 2020/21, the COVID-19 pandemic disrupted operations generally and social distancing measures and Government restrictions affected youth work specifically. However, open youth work sessions were able to meet remotely online when unable to meet face to face. Although numbers of young people were high at the start of the year, numbers decreased over the course of the pandemic. With lower numbers returning as open sessions resumed, there are plans in place to extend the work in the Pokesdown and Southbourne areas in 2021, and we have two students from Moorlands Bible College supporting the youth workers in the development of the work with young people.

The YMCA Bournemouth holiday club provision was also adversely affected by COVID-19 restrictions, but it is anticipated that these will also recommence in the summer of 2021. Pokesdown Community Youth Centre achieved only income of £479 for February 2020 half-term compared with £5,484 in 2019 and a budget for the 15 months of £4,320.

Lettings of premises help to make the centre financially viable when not in use by the youth team or for holiday activities. The charity was fortunate in that most regular hirers continued to honour their financial commitments although ad hoc lettings reduced throughout the pandemic. Income from lettings amounted to £20,509 for the 15-month period compared with a budget of £28,730.

We were pleased to welcome and accommodate The Redeemed Christian Church of God, New Beginning Chapel Bournemouth, who meet regularly for their services on Sundays, an energetic Church for adults/juniors.

Also, we are pleased to be able to work with a Mr Glen Nicholls, an individual who produces/mixes/composes music for the film, game and motion picture industry. Glen hires the upstairs Sound Room on a permanent basis, even during the period of lockdown.

The Hall bookings continue to grow with regular hirers preferred to one-off events, and we hope also to build on this centre being a location where our popular YMCA Training Courses are delivered.

The great value School Holiday Club programme for 5-10 years has been resurrected, post-Covid, and we are positive of a full house once again for the promoted sessions.

We express our thanks to Millie Heriot-Spence for her invaluable professionalism in dealing with all room hirers and their arrangements.

## Pokesdown Community Youth Centre

### Report of the Trustees for the Period 1 January 2020 to 31 March 2021

#### FINANCIAL REVIEW

##### Financial position

In 2020/21, the charity experienced a net loss for the 15-month period of £10,466 (£1,763 surplus for the year 2019) and a decrease in reserves to £75,762, of which £36,248 are restricted. Reserves are held for the furtherance of the development of the activities of Pokesdown Community Youth Centre and its premises.

The Battersby Trust have continued to help secure youth work in the Pokesdown area with funding of £7,500 released through the 15-month period. Awards for all funding was also provided for non-formal education in the form of youth work of £7,487.

In addition, the charity was able to claim a Local Government restriction grant of £10,000 due to the pandemic and Job Retention Scheme grants of £2,260 for staff, who were furloughed.

Bournemouth YMCA were proactive in increasing resources to the fund-raising team throughout the period to ensure the on-going sustainability of the charity. The charity undertakes its own fund-raising activities and does not use the services of a professional fundraiser or commercial participator. In doing so, it provides information to individuals who express an interest in donating to the charity or leaving a legacy, but it does not directly canvas individuals for fundraising purposes but relies on Charitable Trusts for financial support.

YMCA Bournemouth is registered with the Chartered Institute of Fundraising and has produced a fundraising strategy for the future, and has recently appointed a new Fundraising Manager, with vast experience in the charity sector. During 2020/21, the charity has received no complaints in respect of the charity's fundraising activities.

Once the effects of the pandemic were apparent, the Trustees took steps to minimise expenditure in the year, where practicable, and total expenditure in the 15-month period was £58,770 compared to budgeted expenditure of £62,694. However, all financial commitments were met, all compliance works completed and only one small bad debt written off, being £74. There was no capital investment in the centre in this financial year.

The Trustees consider that the financial performance reflects the activity undergone in the period and continue to be satisfied that future benefits will be derived from them.

This report is a fair review of Pokesdown Community and Youth Centre's business and is in accordance with the SORP.

#### FUTURE PLANS

Ongoing promotion of the community hall, youth areas and music facilities will continue to help find regular income streams, which will enable the sustainability of the youth work. Continuing holiday activity income will also support the centre as well as offering additional services to the young people in the Pokesdown and Southbourne areas.

The Trustees are committed to focussing on the Christian ethos of the Charity and develop and expand this area as a support mechanism to the youth work.

As a result of the coronavirus in 2020, the Trustees followed Government guidance to close non-essential services in late March 2020. The impact of COVID-19 has been considerable on the charity but the resulting loss of income for the year has been largely mitigated by Government grant funding and a reduction in expenditure. The Trustees are grateful for the support of funders, in order that online support was offered to young people throughout the closure.

In conclusion, the Trustees would like to record their thanks to everyone involved and committed to the Charity, who tirelessly and sacrificially give of themselves for the benefit of others, and to the youth workers who have responded so effectively to the challenges brought by the pandemic.

## **Pokesdown Community Youth Centre**

### **Report of the Trustees for the Period 1 January 2020 to 31 March 2021**

#### **STRUCTURE, GOVERNANCE AND MANAGEMENT**

##### **Governing document**

Bournemouth YMCA are the sole trustees of the Charity.

Bournemouth YMCA is governed by its Memorandum and Articles of Association. Trustees are elected Full Members of the Association at the Annual General Meeting. The Board of Trustees have power of co-option, up to one third of its numbers during the year and such person co-opted are eligible for election at the next AGM. The Charity was further strengthened during the year with the appointment of new Trustees, who work within the local community and have specific skill sets identified by the Board, each bringing a high degree of professional skill in work with young people and mental health issues.

##### **Structure of Group**

Bournemouth YMCA (Company No. 3817056 and Charity No. 1078728) act as the parent to Pokesdown Community Youth Centre. Full consolidated accounts for these two entities along with other group member Townsend Youth Partnership (Company No. 04236016 and Charity No. 1093213) can be found in the accounts section of the Bournemouth YMCA page on the Charity Commission.

##### **Risk management**

The major risks during the period were to the funding of the youth work, which is now secured for five years, which ensures the financial viability in the medium term. The COVID-19 pandemic in 2020 resulted in a high risk to the charity and was reflected in the Risk Register and additional grant funding applications were made to sustain the charity through this time.

The continual updating of Policies and Procedures remained a key priority, together with the Risk Register.

A review of the major risks to which the charity is exposed has been undertaken and systems established to mitigate those risks.

##### **KPI's**

Key Performance Indicators are set for the department and are regularly reviewed. The Youth Service also monitor to ensure quality of performance by the youth team.

Annual Appraisals are undertaken which allows for a continuing assessment of performance and corrective action if required.

#### **REFERENCE AND ADMINISTRATIVE DETAILS**

##### **Registered Charity number**

301918

##### **Principal address**

Delta House  
56 Westover Road  
Bournemouth  
Dorset  
BH1 2BS

**Pokesdown Community Youth Centre**

**Report of the Trustees  
for the Period 1 January 2020 to 31 March 2021**

**Trustees**

Bournemouth YMCA

S Marsh

D Williams

I A Terry

E A Bundred (resigned 24.3.2021)

R F Elms

C R Hartland

A Dobbins

S Potterton

M Petrauskas

E Cowley

**Independent Examiner**

Ward Goodman

4 Cedar Park

Cobham Road

Ferndown Industrial Estate

Wimborne

Dorset

BH21 7SF

Approved by order of the board of trustees on 22/9/21 and signed on its behalf by:



.....  
R F Elms - Trustee

**Independent Examiner's Report to the Trustees of  
Pokesdown Community Youth Centre**

**Independent examiner's report to the trustees of Pokesdown Community Youth Centre**

I report to the charity trustees on my examination of the accounts of Pokesdown Community Youth Centre (the Trust) for the period 1 January 2020 to 31 March 2021.

**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').

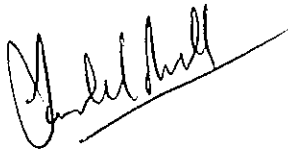
I report in respect of my examination of the Trust's accounts carried out under section 145 of the Act and in carrying out my examination I have followed all applicable Directions given by the Charity Commission under section 145(5)(b) of the Act.

**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.



J M Rodd  
BSc FCA FCCA  
Ward Goodman  
4 Cedar Park  
Cobham Road  
Ferndown Industrial Estate  
Wimborne  
Dorset  
BH21 7SF

Date: 15 November 2021

Pokesdown Community Youth Centre

Statement of Financial Activities  
for the Period 1 January 2020 to 31 March 2021

	Notes	Unrestricted fund £	Restricted funds £	Period 1.1.20 to 31.3.21 Total funds £	Year Ended 31.12.19 Total funds £
<b>INCOME AND ENDOWMENTS FROM</b>					
Donations and legacies	3	27,247	-	27,247	11,728
Other trading activities	4	20,988	-	20,988	25,532
Investment income	5	69	-	69	155
<b>Total</b>		<u>48,304</u>	<u>-</u>	<u>48,304</u>	<u>37,415</u>
<b>EXPENDITURE ON</b>					
Charitable activities		58,770	-	58,770	35,652
<b>NET INCOME/(EXPENDITURE)</b>		<u>(10,466)</u>	<u>-</u>	<u>(10,466)</u>	<u>1,763</u>
<b>RECONCILIATION OF FUNDS</b>					
Total funds brought forward		49,980	36,248	86,228	84,465
<b>TOTAL FUNDS CARRIED FORWARD</b>		<u>39,514</u>	<u>36,248</u>	<u>75,762</u>	<u>86,228</u>


The notes form part of these financial statements

Pokesdown Community Youth Centre

Balance Sheet  
31 March 2021

	Notes	Unrestricted fund £	Restricted funds £	2021 Total funds £	2019 Total funds £
<b>FIXED ASSETS</b>					
Tangible assets	10	42,077	-	42,077	43,560
<b>CURRENT ASSETS</b>					
Debtors	11	1,299	-	1,299	1,408
Cash at bank		25,451	36,248	61,699	77,589
		<u>26,750</u>	<u>36,248</u>	<u>62,998</u>	<u>78,997</u>
<b>CREDITORS</b>					
Amounts falling due within one year	12	(29,313)	-	(29,313)	(36,329)
		<u>(2,563)</u>	<u>36,248</u>	<u>33,685</u>	<u>42,668</u>
<b>NET CURRENT ASSETS</b>					
		<u>(2,563)</u>	<u>36,248</u>	<u>33,685</u>	<u>42,668</u>
<b>TOTAL ASSETS LESS CURRENT LIABILITIES</b>					
		<u>39,514</u>	<u>36,248</u>	<u>75,762</u>	<u>86,228</u>
<b>NET ASSETS</b>					
		<u>39,514</u>	<u>36,248</u>	<u>75,762</u>	<u>86,228</u>
<b>FUNDS</b>					
Unrestricted funds	13			39,514	49,980
Restricted funds				36,248	36,248
<b>TOTAL FUNDS</b>					
				<u>75,762</u>	<u>86,228</u>

The financial statements were approved by the Board of Trustees and authorised for issue on 22.12.21 and were signed on its behalf by:

  
.....  
R F Elms - Trustee

The notes form part of these financial statements

## Pokesdown Community Youth Centre

### Notes to the Financial Statements for the Period 1 January 2020 to 31 March 2021

#### 1. LEGAL FORM

Pokesdown Community Youth Centre is a registered charity, registration number 301918, registered in the United Kingdom. The registered address of the charity is Delta House, 56 Westover Road, Bournemouth, Dorset, BH1 2BS. The nature of the charity's operations and principal activities are described in the Trustees' annual report.

#### 2. ACCOUNTING POLICIES

##### **Basis of preparing the financial statements**

The financial statements of the charity, which is a public benefit entity under FRS 102, have been prepared in accordance with the Charities SORP (FRS 102) '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 2019)', Financial Reporting Standard 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland' and the Charities Act 2011. The financial statements have been prepared under the historical cost convention.

These accounts are compliant with Update Bulletin 1 and FRS 102 Section 1A.

##### **Name of parent of group**

These financial statements are consolidated in the financial statements of Bournemouth Young Men's Christian Association.

The financial statements of Bournemouth Young Men's Christian Association (Charity no. 1078728) may be obtained from the Charity Commission.

##### **Critical accounting judgements and key sources of estimation uncertainty**

In the application of the charity's accounting policies, the trustees are required to make judgements, estimates and assumptions about the carrying amounts of assets and liabilities that are not readily apparent from other sources. The estimates and associated assumptions are based on historical experience and other factors that are considered to be relevant. Actual results may differ from these estimates.

The estimates and underlying assumptions are reviewed on an ongoing basis. Revisions to accounting estimates are recognised in the period in which the estimate is revised if the revision affects only that period, or in the period of the revision and future periods if the revision affects both current and future periods.

Freehold land has not been depreciated because the trustees consider the high level of ongoing maintenance extends the life of the asset for an indefinite period. The trustees have considered whether any impairment has occurred and are not aware of any events or matters (such as damage or exceptional deterioration) that will require a write down against the carrying value of the property.

Following review of fixed assets in the year the depreciation rate has been changed from the start of this period in relation to fixtures and fittings. The new policy is detailed in the depreciation and amortisation accounting policy below.

##### **Changes in length of reporting period**

The length of the financial reporting period has been extended in the year to cover the 15 month period from 1 January 2020 to 31 March 2021. The change was made as a group decision with the parent company Bournemouth Young Men's Christian Association (registered company no. 03817056) in order to bring the accounting period in line with the tax year and for consistency with other registered social housing providers. There is nothing in the charity constitution to prevent an extension of the reporting period and the decision was minuted in a meeting of directors. Comparative figures in the accounts cover a 12 month period and therefore comparative amounts presented in the accounts (including the related notes) are not entirely comparable.

##### **Income**

##### **Donations**

Donations and grants are recognised on a receivable basis when receipt is probable and the amount can be reliably measured.

**Pokesdown Community Youth Centre**

**Notes to the Financial Statements - continued  
for the Period 1 January 2020 to 31 March 2021**

**2. ACCOUNTING POLICIES - continued**

**Income**

**Grants receivable**

Grants (including government grants) are recognised when the charity has an entitlement to the funds and any conditions linked to the grants have been met. Where performance conditions are attached to the grant and are yet to be met, the income is recognised as a liability and included on the balance sheet as deferred income to be released.

**Other trading activities**

Fees receivable and charges for services are accounted for in the period in which the service is provided.

**Investment income**

Investment income is recognised on a receivable basis.

**Charitable activities**

Income from charitable activities includes income recognised as earned (as the related goods or services are provided).

**Expenditure**

Liabilities are recognised as expenditure as soon as there is a legal or constructive obligation committing the charity to that expenditure, it is probable that a transfer of economic benefits will be required in settlement and the amount of the obligation can be measured reliably. Expenditure is accounted for on an accruals basis and has been classified under headings that aggregate all cost related to the category. Where costs cannot be directly attributed to particular headings they have been allocated to activities on a basis consistent with the use of resources.

**Charitable activities**

Charitable expenditure comprises those costs incurred by the Charity in the delivery of its activities and services for its beneficiaries. It includes both costs that can be allocated directly to such activities and those costs of an indirect nature necessary to support them.

**Support costs**

Support costs include central functions and have been allocated to activity cost categories on a basis consistent with the use of resources, for example, allocating property costs by floor areas, or per capita, staff costs by the time spent and other costs by their usage.

**Governance costs**

These include the costs attributable to the Charity's compliance with constitutional and statutory requirements, including independent examination, strategic management and Trustee's meetings and reimbursed expenses.

**Tangible fixed assets**

Individual fixed assets costing £500 or more are initially recorded at cost.

**Depreciation and amortisation**

The depreciation policy for fixtures and fittings was modified in the 2019 financial statements effective from 1 January 2019 following review by the trustees. Fixtures and fittings brought forward at the 1 January 2019 are now depreciated on a four year straight line basis using the net book value brought forward as at 1 January 2019.

Any new additions after this date are depreciated at cost over the useful economic life of the asset. All the depreciation policies for new additions from the 1 January 2019 are summarised below.

**Pokesdown Community Youth Centre**

**Notes to the Financial Statements - continued  
for the Period 1 January 2020 to 31 March 2021**

**2. ACCOUNTING POLICIES - continued**

**Tangible fixed assets**

Depreciation is provided on tangible fixed assets so as to write off the cost or valuation, less any estimated residual value, over their expected useful economic life as follows:

<b>Asset class</b>	<b>Depreciation method and rate</b>
Furniture and equipment	4 year Straight Line
Land	not depreciated

**Taxation**

The charity is exempt from tax on its charitable activities.

**Fund accounting**

Unrestricted funds can be used in accordance with the charitable objectives at the discretion of the trustees.

Restricted funds can only be used for particular restricted purposes within the objects of the charity. Restrictions arise when specified by the donor or when funds are raised for particular restricted purposes.

Further explanation of the nature and purpose of each fund is included in the notes to the financial statements.

**Trade debtors**

Debtors with no stated interest rate and receivable within one year are recorded at transaction price. Any losses arising from impairment are recognised in expenditure.

**Cash at bank and in hand**

Cash at bank and cash in hand includes cash and short term highly liquid investments with a short maturity of three months or less from the date of acquisition or opening of the deposit or similar account.

**Trade creditors**

Creditors with no stated interest rate and payable within one year are recorded at transaction price.

**3. DONATIONS AND LEGACIES**

	Period 1.1.20 to 31.3.21 £	Year Ended 31.12.19 £
Donations	7,500	6,000
Grants	19,747	5,728
	<u>27,247</u>	<u>11,728</u>

£12,260 was received in income from government grants as detailed in the breakdown below.

**Pokesdown Community Youth Centre**

**Notes to the Financial Statements - continued  
for the Period 1 January 2020 to 31 March 2021**

**3. DONATIONS AND LEGACIES - continued**

Grants received, included in the above, are as follows:

	Period 1.1.20 to 31.3.21	Year Ended 31.12.19
	£	£
Awards for All	7,487	5,728
Government Grant - Covid-19	10,000	-
Government Grant - Job Retention Scheme	2,260	-
	<u>19,747</u>	<u>5,728</u>

**4. OTHER TRADING ACTIVITIES**

	Period 1.1.20 to 31.3.21	Year Ended 31.12.19
	£	£
Rental income	20,509	20,048
Holiday activities	479	5,484
	<u>20,988</u>	<u>25,532</u>

**5. INVESTMENT INCOME**

	Period 1.1.20 to 31.3.21	Year Ended 31.12.19
	£	£
Interest receivable - trading	69	155
	<u>69</u>	<u>155</u>

**6. SUPPORT COSTS**

	Finance	Governance costs	Totals
	£	£	£
Charitable activity	18	2,208	2,226
	<u>18</u>	<u>2,208</u>	<u>2,226</u>

**Examiner Remuneration**

Remuneration for Independent Examination and accounts for the year totalled £2,382 (2019 - £2,334).

Pokesdown Community Youth Centre

Notes to the Financial Statements - continued  
for the Period 1 January 2020 to 31 March 2021

7. TRUSTEES' REMUNERATION AND BENEFITS

There were no trustees' remuneration or other benefits for the period ended 31 March 2021 nor for the year ended 31 December 2019.

Trustees' expenses

There were no trustees' expenses paid for the period ended 31 March 2021 nor for the year ended 31 December 2019.

8. STAFF COSTS

	Period 1.1.20 to 31.3.21 £	Year Ended 31.12.19 £
Wages and salaries	12,349	10,113
	<u>12,349</u>	<u>10,113</u>

Staff costs are recharged amounts from the parent company, no employees have contracts of employment with Pokesdown Youth Centre.

The average monthly number of employees during the period was as follows:

	Period 1.1.20 to 31.3.21 1	Year Ended 31.12.19 1
Caretaker	<u>1</u>	<u>1</u>

No employees received emoluments in excess of £60,000.

9. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES

	Unrestricted fund £	Restricted funds £	Total funds £
<b>INCOME AND ENDOWMENTS FROM</b>			
Donations and legacies	11,728	-	11,728
Other trading activities	25,532	-	25,532
Investment income	155	-	155
<b>Total</b>	<u>37,415</u>	<u>-</u>	<u>37,415</u>
<b>EXPENDITURE ON</b>			
<b>Charitable activities</b>			
Charitable activity	35,652	-	35,652
<b>NET INCOME</b>	<u>1,763</u>	<u>-</u>	<u>1,763</u>
<b>Transfers between funds</b>	<u>2,000</u>	<u>(2,000)</u>	<u>-</u>
<b>Net movement in funds</b>	<u>3,763</u>	<u>(2,000)</u>	<u>1,763</u>

Pokesdown Community Youth Centre

Notes to the Financial Statements - continued  
for the Period 1 January 2020 to 31 March 2021

9.	<b>COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES - continued</b>		
	Unrestricted fund £	Restricted funds £	Total funds £
	<b>RECONCILIATION OF FUNDS</b>		
	46,217	38,248	84,465
	<u>49,980</u>	<u>36,248</u>	<u>86,228</u>
10.	<b>TANGIBLE FIXED ASSETS</b>		
	Land £	Fixtures and fittings £	Totals £
	<b>COST</b>		
	40,000	11,977	51,977
	<b>DEPRECIATION</b>		
	-	8,417	8,417
	-	1,483	1,483
	-	9,900	9,900
	<b>NET BOOK VALUE</b>		
	<u>40,000</u>	<u>2,077</u>	<u>42,077</u>
	<u>40,000</u>	<u>3,560</u>	<u>43,560</u>
11.	<b>DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR</b>		
		2021 £	2019 £
	Trade debtors	648	1,016
	Prepayments and accrued income	651	392
		<u>1,299</u>	<u>1,408</u>

Pokesdown Community Youth Centre

Notes to the Financial Statements - continued  
for the Period 1 January 2020 to 31 March 2021

12. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR	2021	2019
	£	£
Trade creditors	734	1,509
Due to group undertakings	2,874	1,660
Accruals and deferred income	25,705	33,160
	<u>29,313</u>	<u>36,329</u>

Where performance conditions are attached to the income and are yet to be met, the income is recognised as a liability and included on the balance sheet as deferred income to be released.

13. MOVEMENT IN FUNDS	At 1.1.20	Net movement in funds	At 31.3.21
	£	£	£
<b>Unrestricted funds</b>			
General fund	49,980	(10,466)	39,514
<b>Restricted funds</b>			
Battersby Trust	36,248	-	36,248
	<u>86,228</u>	<u>(10,466)</u>	<u>75,762</u>

Net movement in funds, included in the above are as follows:

	Incoming resources	Resources expended	Movement in funds
	£	£	£
<b>Unrestricted funds</b>			
General fund	48,304	(58,770)	(10,466)
	<u>48,304</u>	<u>(58,770)</u>	<u>(10,466)</u>

Comparatives for movement in funds

	At 1.1.19	Net movement in funds	Transfers between funds	At 31.12.19
	£	£	£	£
<b>Unrestricted funds</b>				
General fund	46,217	1,763	2,000	49,980
<b>Restricted funds</b>				
Battersby Trust	38,248	-	(2,000)	36,248
	<u>84,465</u>	<u>1,763</u>	<u>-</u>	<u>86,228</u>

**Pokesdown Community Youth Centre**

**Notes to the Financial Statements - continued  
for the Period 1 January 2020 to 31 March 2021**

**13. MOVEMENT IN FUNDS - continued**

Comparative net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
<b>Unrestricted funds</b>			
General fund	37,415	(35,652)	1,763
<b>TOTAL FUNDS</b>	<u>37,415</u>	<u>(35,652)</u>	<u>1,763</u>

**Purposes of Restricted Funds**

Battersby Trust is restricted for the purpose of assisting young people with training or who want to travel. An application has to be made and approved for funding to be provided.

**14. RELATED PARTY DISCLOSURES**

During the year the Charity made the following related party transactions:

Transactions with Bournemouth Young Men's Christian Association (BYMCA) (the Trustee and parent of Pokesdown Community Youth Centre) include recharged costs and contributions to central costs of £49,128 (2019 - £24,564) incurred by BYMCA, and the repayment of creditor balances totalling £47,914 (2019 - £34,507). At the balance sheet date the amount due to Bournemouth Young Men's Christian Association was £2,874 (2019 - £1,660).

**15. ULTIMATE PARENT COMPANY**

Pokesdown Community Youth Centre is a subsidiary of the parent charitable company (and Registered Social Housing Provider) Bournemouth Young Mens Christian Association (Charity no. 1078728 and Company no. 03817056). The main objective of the parent is the provision of social housing, youth work, day nursery, creche and health and fitness facilities. The parent is a trustee of the subsidiary and shares the same directors, trustees and finance team. These financial statements are consolidated into a group set of accounts together with the financial statements of one other subsidiary (Townsend Youth Partnership, charity no. 1093213). The consolidated financial statements can be found via a company search for the parent on the Companies House website.