

**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**

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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 and 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<br>fund<br>£ | Restricted<br>funds<br>£ | 2024<br>Total<br>funds<br>£ | 2023<br>Total<br>funds<br>£ |
|------------------------------------|-------|---------------------------|--------------------------|-----------------------------|-----------------------------|
| <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                |       | <u>37,205</u>             | <u>-</u>                 | <u>37,205</u>               | <u>36,825</u>               |
| <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><u>63,199</u></u>      | <u><u>36,248</u></u>     | <u><u>99,447</u></u>        | <u><u>94,825</u></u>        |

The notes form part of these financial statements



**Pokesdown Community Youth Centre**

**Balance Sheet  
31 March 2024**

|  | Notes | Unrestricted<br>fund<br>£ | Restricted<br>funds<br>£ | 2024<br>Total<br>funds<br>£ | 2023<br>Total<br>funds<br>£ |
|--|-------|---------------------------|--------------------------|-----------------------------|-----------------------------|
| <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<br/>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:

**Asset class**

Furniture and equipment

**Depreciation method and rate**

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 | 6,000        | 6,000        |
|           | <u>6,000</u> | <u>6,000</u> |

**4. OTHER TRADING ACTIVITIES**

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

**5. INVESTMENT INCOME**

|                               | 2024       | 2023       |
|-------------------------------|------------|------------|
|                               | £          | £          |
| Interest receivable - trading | 904        | 295        |
|                               | <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     |
|-----------|----------|----------|
|           | 1        | 1        |
| Caretaker | <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<br>fund<br>£ | Restricted<br>funds<br>£ | Total<br>funds<br>£ |
|--|---------------------------|--------------------------|---------------------|
| <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>                           | <u>48,824</u>             | <u>-</u>                 | <u>48,824</u>       |
| <br><b>EXPENDITURE ON</b>              |                           |                          |                     |
| Raising funds                          | 2,584                     | -                        | 2,584               |
| <b>Charitable activities</b>           |                           |                          |                     |
| Charitable activity                    | 36,825                    | -                        | 36,825              |
| <b>Total</b>                           | <u>39,409</u>             | <u>-</u>                 | <u>39,409</u>       |
| <br><b>NET INCOME</b>                  | <br>9,415                 | <br>-                    | <br>9,415           |
| <br><b>RECONCILIATION OF FUNDS</b>     |                           |                          |                     |
| Total funds brought forward            | 49,162                    | 36,248                   | 85,410              |
| <br><b>TOTAL FUNDS CARRIED FORWARD</b> | <u>58,577</u>             | <u>36,248</u>            | <u>94,825</u>       |

**11. TANGIBLE FIXED ASSETS**

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



**Pokesdown Community Youth Centre**

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

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

|                                | 2024         | 2023         |
|--------------------------------|--------------|--------------|
|                                | £            | £            |
| Trade debtors                  | 4,087        | 6,100        |
| Prepayments and accrued income | 7            | 137          |
|                                | <u>4,094</u> | <u>6,237</u> |

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

|                              | 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.

**14. MOVEMENT IN FUNDS**

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

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

|                           | Incoming<br>resources<br>£ | Resources<br>expended<br>£ | Movement<br>in funds<br>£ |
|---------------------------|----------------------------|----------------------------|---------------------------|
| <b>Unrestricted funds</b> |                            |                            |                           |
| General fund              | 45,961                     | (41,339)                   | 4,622                     |
|                           | <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<br>£ | Net<br>movement<br>in funds<br>£ | At<br>31.3.23<br>£ |
|---------------------------|----------------|----------------------------------|--------------------|
| <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<br>resources<br>£ | Resources<br>expended<br>£ | Movement<br>in funds<br>£ |
|---------------------------|----------------------------|----------------------------|---------------------------|
| <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<br>£ | Net<br>movement<br>in funds<br>£ | At<br>31.3.24<br>£ |
|---------------------------|----------------|----------------------------------|--------------------|
| <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<br>resources<br>£ | Resources<br>expended<br>£ | Movement<br>in funds<br>£ |
|---------------------------|----------------------------|----------------------------|---------------------------|
| <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.



