

# **Carlisle Diocesan Youth Centre**

Registration number: 520363

## **Annual Report and Financial Statements**

**31 December 2024**

## **Carlisle Diocesan Youth Centre**

### **Contents**

Reference and Administrative Details	1
Trustees' report	2
Trustees' responsibilities	4
Independent examiner's report	5
Statement of financial activities	6
Balance sheet	7
Notes to the financial statements	8

**Carlisle Diocesan Youth Centre**  
**Reference and Administrative Details**

<b>Charity name</b>	Carlisle Diocesan Youth Centre
<b>Charity registration number</b>	520363
<b>Principal office</b>	St Johns-in-the-Vale Keswick CA12 4UB
<b>Registered office</b>	St Johns-in-the-Vale Keswick CA12 4UB
<b>Trustees</b>	Rev C H Hope    (Appointed 1 December 2024) C E Tudway Ven S J Fyfe Dr S S Wood    (Resigned 7 July 2025) S C Hughes    (Resigned 7 July 2025)
<b>Independent examiner</b>	JWA Cruickshank & Co Inglewood Wreay Syke Wreay CARLISLE CA4 8JR

## **Carlisle Diocesan Youth Centre**

### **Trustees' Report for the Year Ended 31 December 2024**

The financial statements have been prepared in accordance with the accounting policies set out in notes to the accounts and comply with the charity's governing document, the Charities Act 2011 as amended by the Charities Act 2022 and 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.

#### **Constitution, Objects and Policies**

The Charitable Trust is constituted by Trust Deed, and its objects are to:-

In the Diocese of Carlisle and beyond educate young people through their leisure time activities so as to develop their physical, mental and spiritual capabilities that they may grow to full maturity as individuals and members of society and that their conditions of life may be improved.

The Charity operates leases with the Carlisle Diocesan Board of Finance and St John's-in-the-Vale Parochial Church Council on the Youth Centre Main Building and Annexe until 2030. The properties are hired out to organisations working with young people for residential activities.

The Charity operates a lettings policy to ensure that the objects of the Charity are met. The Charity operates an equal opportunities policy.

The Charity has at present three Trustees. The Trustees are members of the Management Committee which also has representatives from the Diocesan Board of Finance, Diocesan Board of Education and St John's-in-the-Vale PCC. The Management Committee oversees the management of the Charity. The day to day management of the centre is undertaken by the Centre Manager, Mrs Lisa Farren.

#### **Public Benefit- Performance**

In planning our activities for the year we kept in mind the Charity Commission's guidance on public benefit at our trustee meetings. The Centre provides a context for groups of young people from schools, colleges, uniformed organisations and churches as well as family groups to enjoy the benefits of outdoor activities and a time away from their normal setting. It provides self-catering accommodation accessible to people of all ages and backgrounds, and has wheelchair access to the School House facilities.

#### **Financial review**

St Johns in the Vale Centre's total income from bookings in 2024 was £96,435. With £10,301 from dividends and bank interest and other income of £69, the total income of £106,805 is an increase on the 2023 figures. Booking income in the prior year was seriously affected by a total water system failure in June 2023 just as high season was getting underway, representing £9,814 in losses in 2023. Free reserves at the year end excluding investments stood at £36,987 and including investments £386,174.

The total expenditure of £117,657 is slightly higher than the 2023 figures, and along with gains on investments of £7,215, there was a deficit in the year of £3,637 compared to a surplus in the prior year of £28,383.

#### **Plans for future**

Following the centre's quinquennial inspection in November 2024, a number of repair and improvement works have been identified as necessary to maintain the condition and safety of the building. These works will be carried out during the course of 2025, and repair expenditure is therefore expected to increase in the 2025 financial year.

#### **Risk Management**

The Management Committee regularly reviews the risks. Reserves of more than one year's operating costs are held to cover liabilities in case of adverse conditions. Reserves are held to cover capital expenditure for future development or in case of unforeseen major expenditure, replacement or repair of equipment.

#### **Reserves Policy**

It is the policy of the charity to maintain unrestricted funds at a level which equate to approximately 12 months unrestricted expenditure. This provides sufficient funds to cover management and administration and support costs.

**Carlisle Diocesan Youth Centre**  
**Trustees' Report for the Year Ended 31 December 2024**

Unrestricted funds are maintained at least at this level throughout the year, however funds are also held to account for planned capital expenditure.

Approved by the Trustees on 7 July 2025 and signed on their behalf by:



.....

Ven S J Fyfe  
Trustee

## **Carlisle Diocesan Youth Centre**

### **Trustees' Responsibilities in relation to the Financial Statements**

The trustees are responsible for preparing the Trustees' Report and the financial statements in accordance with applicable law and United Kingdom Accounting Standards.

The law applicable to charities in England and Wales requires the trustees to prepare financial statements for each financial year which give a true and fair view of the state of affairs of the charity and of the incoming resources and application of resources of the charity for that period. In preparing these financial statements, the trustees are required to:

- select suitable accounting policies and then apply them consistently;
- observe the methods and principles in the Charities SORP;
- make judgements and estimates that are reasonable and prudent;
- state whether applicable accounting standards have been followed, subject to any material departures disclosed and explained in the financial statements; and
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charity will continue in business.

The trustees are responsible for keeping proper accounting records that disclose with reasonable accuracy at any time the financial position of the charity and enable them to ensure that the financial statements comply with the Charities Act 2011 as amended by the Charities Act 2022, the Charity (Accounts and Reports) Regulations and the provisions of the trust deed. They are responsible for safeguarding the assets of the charity and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

**Independent Examiner's Report to the Trustees of  
Carlisle Diocesan Youth Centre**

I report on the accounts of the charity for the year ended 31 December 2024, which are set out on pages 6 to 15.

Your attention is drawn to the fact that the Charity has prepared the financial statements in accordance with Accounting and Reporting by Charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) in preference to the Accounting and Reporting by Charities: Statement of Recommended Practice issued on 1 April 2005 which is referred to in the extant regulations but has since been withdrawn.

We understand that this has been done in order for the accounts to provide a true and fair view in accordance with the Generally Accepted Accounting Practice effective for reporting periods beginning on or after 1 January 2019.

**Respective responsibilities of trustees and examiner**

The Charity's trustees are responsible for the preparation of the accounts. The trustees consider that an audit is not required for this year under section 144(2) of the Charities Act 2011 as amended by the Charities Act 2022 (the Act) and that an independent examination is needed.

It is my responsibility to:

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


**Basis of independent examiner's report**

My examination was carried out in accordance with the General Directions given by the Charity Commission. An examination includes a review of the accounting records kept by the charity and a comparison of the accounts presented with those records. It also includes consideration of any unusual items or disclosures in the accounts, and seeking explanations from you as trustees concerning any such matters. The procedures undertaken do not provide all the evidence that would be required in an audit and consequently no opinion is given as to whether the accounts present a 'true and fair view' and the report is limited to those matters set out in the statement below.

**Independent examiner's statement**

In connection with my examination, no matter has come to my attention:

- (1) which gives me reasonable cause to believe that in any material respect the requirements:
  - to keep accounting records in accordance with section 130 of the Charities Act 2011 as amended by the Charities Act 2022; and
  - to prepare accounts which accord with the accounting records, comply with the accounting requirements of the Acthave not been met; or
- (2) to which, in my opinion, attention should be drawn in order to enable a proper understanding of the accounts to be reached.

  
.....  
JWA Cruickshank FCA CTA  
JWA Cruickshank & Co

7 July 2025

Inglewood  
Wreay Syke  
Wreay  
CARLISLE  
CA4 8JR

**Carlisle Diocesan Youth Centre**  
**Statement of Financial Activities for the Year Ended 31 December 2024**

		Unrestricted Funds	Restricted Funds	Total Funds 2024	Total Funds 2023
	Note	£	£	£	£
<b>Income and endowments from:</b>					
Donations and legacies	2	-	-	-	100
Investment income	3	10,301	-	10,301	9,863
Charitable activities	4	96,435	-	96,435	77,076
Other income	5	69	-	69	14,830
Total income		<u>106,805</u>	<u>-</u>	<u>106,805</u>	<u>101,869</u>
<b>Expenditure on:</b>					
Charitable activities		117,657	-	117,657	103,795
Total expenditure		<u>117,657</u>	<u>-</u>	<u>117,657</u>	<u>103,795</u>
Net outgoing resources before other recognised gains and losses		(10,852)	-	(10,852)	(1,926)
<b>Other recognised gains/losses</b>					
Gains on investment assets		<u>7,215</u>	<u>-</u>	<u>7,215</u>	<u>30,309</u>
Net movements in funds		(3,637)	-	(3,637)	28,383
<b>Reconciliation of funds</b>					
Total funds brought forward		446,573	1,384	447,957	419,574
Total funds carried forward		<u>442,936</u>	<u>1,384</u>	<u>444,320</u>	<u>447,957</u>

The notes on pages 8 to 15 form an integral part of these financial statements.

**Carlisle Diocesan Youth Centre**  
**Balance Sheet as at 31 December 2024**

		2024		2023	
	Note	£	£	£	£
<b>Fixed assets</b>					
Tangible assets	11		56,762		69,377
Investments	12		349,187		357,479
			<u>405,949</u>		<u>426,856</u>
<b>Current assets</b>					
Debtors	13	3,416		9,966	
Cash at bank and in hand		<u>66,961</u>		<u>31,691</u>	
		70,377		41,657	
<b>Creditors: Amounts falling due within one year</b>	14	<u>(32,006)</u>		<u>(20,556)</u>	
<b>Net current assets</b>			<u>38,371</u>		<u>21,101</u>
<b>Net assets</b>			<u>444,320</u>		<u>447,957</u>
<b>The funds of the charity:</b>					
<b>Restricted funds</b>			1,384		1,384
<b>Unrestricted funds</b>					
Unrestricted income funds			<u>442,936</u>		<u>446,573</u>
<b>Total charity funds</b>			<u>444,320</u>		<u>447,957</u>

The financial statements have been prepared in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102).

Approved by the Board on 7 July 2025 and signed on its behalf by:



.....  
Ven S J Fyfe  
Trustee

**Carlisle Diocesan Youth Centre**  
**Notes to the Financial Statements for the Year Ended 31 December 2024**

**1 Accounting policies**

**Statement of compliance**

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. 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 as amended by the Charities Act 2022.

The accounts (financial statements) have been prepared to give a 'true and fair' view and have departed from the Charities (Accounts and Reports) Regulations 2008 only to the extent required to provide a 'true and fair view'. This departure has involved following Accounting and Reporting by Charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) rather than the Accounting and Reporting by Charities: Statement of Recommended Practice effective from 1 April 2005 which has since been withdrawn.

**Basis of preparation**

The charity meets the definition of a public benefit entity under FRS 102. Assets and liabilities are initially recognised at historical cost or transaction value unless otherwise stated in the relevant accounting policy notes.

**Going concern**

These financial statements have been prepared on a going concern basis.

**Fund accounting policy**

Unrestricted income funds are general funds that are available for use at the trustees' discretion in furtherance of the objectives of the charity.

Restricted funds are those donated for use in a particular area or for specific purposes, the use of which is restricted to that area or purpose.

Further details of each fund are disclosed in note 17.

**Income and endowments**

Donations are recognised where there is entitlement, probability of receipt and the amount can be measured with sufficient reliability.

Income from Government and other grants, whether 'capital' grants or 'revenue' grants, is recognised when the charity has entitlement to the funds, any performance conditions attached to the grants have been met, it is probable that the income will be received and the amount can be measured reliably and is not deferred.

Investment income is recognised on a receivable basis.

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

**Expenditure**

Liabilities are recognised as soon as there is a legal or constructive obligation committing the charity to the expenditure. All expenditure is accounted for on an accruals basis and has been classified under headings that aggregate all costs related to the category.

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.

## Carlisle Diocesan Youth Centre

### Notes to the Financial Statements for the Year Ended 31 December 2024

..... continued

#### 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.

#### Fixed assets

Individual fixed assets costing £100 or more are initially recorded at cost.

#### Depreciation

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:

Land and buildings	25 years straight line basis
Fixtures, fittings and equipment	5 - 20 years straight line basis

#### Cash and Cash Equivalents

Cash and cash equivalents comprise cash on hand and call deposits, and other short-term highly liquid investments that are readily convertible to a known amount of cash and are subject to an insignificant risk of change in value.

#### Investments

Fixed asset investments are included at market value at the balance sheet date.

Realised gains and losses on investments are calculated as the difference between sales proceeds and their market value at the start of the year, or their subsequent cost, and are charged or credited to the statement of the financial activities in the period of disposal.

Unrealised gains and losses represent the movement in market values during the year and are credited or charged to the statement of financial activities based on the market value at the year end.

#### Pensions

The charity operates a defined contribution pension scheme. Contributions are charged in the statement of financial activities as they become payable in accordance with the rules of the scheme.

## 2 Donations and legacies

	Unrestricted Funds £	Restricted Funds £	Total Funds 2024 £	Total Funds 2023 £
Donations and legacies				
Appeals and donations	-	-	-	100

# Carlisle Diocesan Youth Centre

## Notes to the Financial Statements for the Year Ended 31 December 2024

..... continued

### 3 Investment income

	Unrestricted Funds £	Restricted Funds £	Total Funds 2024 £	Total Funds 2023 £
Income from listed investments	9,493	-	9,493	9,600
Interest on cash deposits	808	-	808	263
	<u>10,301</u>	<u>-</u>	<u>10,301</u>	<u>9,863</u>

### 4 Charitable activities

	Unrestricted Funds £	Restricted Funds £	Total Funds 2024 £	Total Funds 2023 £
<b>Provision of accommodation</b>				
Accommodation sales	<u>96,435</u>	<u>-</u>	<u>96,435</u>	<u>77,076</u>

### 5 Other income

	Unrestricted Funds £	Restricted Funds £	Total Funds 2024 £	Total Funds 2023 £
<b>Other income</b>				
Other income	<u>69</u>	<u>-</u>	<u>69</u>	<u>14,830</u>

# Carlisle Diocesan Youth Centre

## Notes to the Financial Statements for the Year Ended 31 December 2024

..... continued

### 6 Expenditure

	Provision of accommoda tion	Total 2024	Total 2023
	£	£	£
<b>Direct costs</b>			
Wages and salaries	50,147	50,147	39,306
Staff pensions	5,273	5,273	-
Booking agent service fees	-	-	158
Light, heat and power	19,269	19,269	27,418
Insurance	5,363	5,363	4,498
Repairs and maintenance	13,097	13,097	12,152
Cleaning	2,423	2,423	2,376
Bank charges	65	65	-
	<u>95,637</u>	<u>95,637</u>	<u>85,908</u>
<b>Support costs</b>			
Telephone and fax	1,561	1,561	1,286
Sundry expenses	998	998	1,936
Travel and subsistence	249	249	276
Accountancy fees	1,002	1,002	-
Independent examiner's fee	400	400	-
Legal and professional fees	2,945	2,945	-
Depreciation of freehold property	13,264	13,264	13,264
Depreciation of fixtures and fittings	1,601	1,601	1,125
	<u>22,020</u>	<u>22,020</u>	<u>17,887</u>
	<u>117,657</u>	<u>117,657</u>	<u>103,795</u>

### 7 Trustees' remuneration and expenses

During the year, expenses totalling £819 were reimbursed to 1 Trustee for telephone costs, travel and printing, postage and stationery.

### 8 Net outgoing resources

Net outgoing resources is stated after charging:

	2024 £	2023 £
Depreciation of owned assets	<u>14,865</u>	<u>14,389</u>

**Carlisle Diocesan Youth Centre**  
**Notes to the Financial Statements for the Year Ended 31 December 2024**

..... continued

**9 Employees' remuneration**

The aggregate payroll costs of these persons were as follows:

	<b>2024</b>	<b>2023</b>
	<b>£</b>	<b>£</b>
Wages and salaries	50,147	39,306
Other pension costs	5,273	-
	<u>55,420</u>	<u>39,306</u>

No employee received emoluments of more than £60,000 during the year (2023 - No. 0).

# Carlisle Diocesan Youth Centre

## Notes to the Financial Statements for the Year Ended 31 December 2024

..... continued

### 10 Taxation

The registered charity is exempt from taxation on income and gains.

### 11 Tangible fixed assets

	Freehold interest in land and buildings (including heritage assets) £	Fixtures, fittings and equipment £	Total £
<b>Cost</b>			
As at 1 January 2024	332,701	43,189	375,890
Additions	-	2,250	2,250
As at 31 December 2024	<u>332,701</u>	<u>45,439</u>	<u>378,140</u>
<b>Depreciation</b>			
As at 1 January 2024	267,076	39,437	306,513
Charge for the year	13,264	1,601	14,865
As at 31 December 2024	<u>280,340</u>	<u>41,038</u>	<u>321,378</u>
<b>Net book value</b>			
As at 31 December 2024	<u>52,361</u>	<u>4,401</u>	<u>56,762</u>
As at 31 December 2023	<u>65,625</u>	<u>3,752</u>	<u>69,377</u>

### 12 Investments held as fixed assets

	Unlisted investments £
<b>Market value</b>	
As at 1 January 2024	357,479
Revaluation	7,215
Additions	9,493
Disposals	(25,000)
As at 31 December 2024	<u>349,187</u>
<b>Net book value</b>	
As at 31 December 2024	<u>349,187</u>
As at 31 December 2023	<u>357,479</u>

All investment assets were held in the UK.

**Carlisle Diocesan Youth Centre**  
**Notes to the Financial Statements for the Year Ended 31 December 2024**

..... continued

**13 Debtors**

	2024 £	2023 £
Other debtors	522	7,052
Prepayments and accrued income	2,894	2,914
	<u>3,416</u>	<u>9,966</u>

**14 Creditors: Amounts falling due within one year**

	2024 £	2023 £
Trade creditors	4,246	-
Other creditors	27,760	20,556
	<u>32,006</u>	<u>20,556</u>

**15 Pension scheme**

**Defined contribution pension scheme**

The charity operates a defined contribution pension scheme. The pension cost charge for the period represents contributions payable by the charity to the scheme and amounted to £5,273 (2023 - £nil).

Contributions totalling £406 (2023 - £nil) were payable to the scheme at the end of the period and are included in creditors.

**16 Related parties**

**Controlling entity**

The charity is controlled by the trustees.

**17 Analysis of funds**

	At 1 January 2024	Incoming resources	Resources expended	Other recognised gains/losses	At 31 December 2024
	£	£	£	£	£
<b>General Funds</b>					
Unrestricted income fund	446,573	106,805	(117,657)	7,215	442,936
<b>Restricted Funds</b>					
Restricted income fund	1,384	-	-	-	1,384
	<u>447,957</u>	<u>106,805</u>	<u>(117,657)</u>	<u>7,215</u>	<u>444,320</u>

# Carlisle Diocesan Youth Centre

## Notes to the Financial Statements for the Year Ended 31 December 2024

..... continued

### Prior period

	At 1 January 2023	Incoming resources	Resources expended	Other recognised gains/(loss es)	At 31 December 2023
	£	£	£	£	£
<b>General Funds</b>			-		
Unrestricted income fund	418,190	101,869	(103,795)	30,309	446,573
<b>Restricted Funds</b>					
Memorial funds	1,384	-	-	-	1,384
	<u>419,574</u>	<u>101,869</u>	<u>(103,795)</u>	<u>30,309</u>	<u>447,957</u>

### 18 Net assets by fund

	Unrestricted Funds	Restricted Funds	Total Funds 2024	Total Funds 2023
	£	£	£	£
Tangible assets	56,762	-	56,762	69,377
Investments	349,187	-	349,187	357,479
Current assets	68,993	1,384	70,377	41,657
Creditors: Amounts falling due within one year	(32,006)	-	(32,006)	(20,556)
Net assets	<u>442,936</u>	<u>1,384</u>	<u>444,320</u>	<u>447,957</u>

### Prior period

	Unrestricted Funds	Restricted Funds	Total Funds 2023	Total Funds 2022
	£	£	£	£
Tangible assets	69,377	-	69,377	83,766
Current assets	357,479	-	357,479	317,570
Creditors: Amounts falling due within one year	19,717	1,384	21,101	18,238
Net assets	<u>446,573</u>	<u>1,384</u>	<u>447,957</u>	<u>419,574</u>