

Framwellgate Moor Youth & Community Association

Annual Report and Accounts 2023



Framwellgate Moor Youth & Community Association

The trustees present their annual report and financial statements for the year ended 31 December 2023 and confirm that they have been prepared in accordance with applicable accounting standards and the Statement of Recommended Practice on Accounting for Charities.

Reference and Administrative Information

Charity name	Framwellgate Moor Youth & Community Association (“FMYCA”)										
Charity Registration Number	1154450										
Principal Office	Community Centre, Front Street, Framwellgate Moor, Durham DH1 5BL										
Trustees	<p>The trustees during 2023 were as follows:</p> <table> <tr> <td>Chair</td> <td>Ken Gates</td> </tr> <tr> <td>Vice Chair</td> <td>Malcolm Blackwood</td> </tr> <tr> <td>Secretary</td> <td>Peter Sykes</td> </tr> <tr> <td>Treasurer</td> <td>Ian Rudd</td> </tr> </table> <table> <tr> <td>Members</td> <td>James Hubbard Aurelia Smith David Thompson Deniece Wanley</td> </tr> </table>	Chair	Ken Gates	Vice Chair	Malcolm Blackwood	Secretary	Peter Sykes	Treasurer	Ian Rudd	Members	James Hubbard Aurelia Smith David Thompson Deniece Wanley
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Vice Chair	Malcolm Blackwood										
Secretary	Peter Sykes										
Treasurer	Ian Rudd										
Members	James Hubbard Aurelia Smith David Thompson Deniece Wanley										
Contact details	<p>Tel: 0191 3863356 Email: framyca@gmail.com Website: www.fmyca.org.uk Facebook: https://www.facebook.com/FramwellgateMoorCC</p>										
Bankers	<p>United Trust Bank of 1 Ropemaker Street, London EC2Y 9AW The Co-operative Bank, 1 Balloon Street, Manchester M60 4EP</p>										
Solicitors	Cooper Stott, Aykley Chambers, Durham Moor Crescent, Durham DH1 5NE										
Business Consultants	Milbank Architects – Construction Advice										
Grant providers	<p>believe housing County Durham Community Foundation -Community Buildings Energy Efficiency Grant County Durham Community Foundation – Community grants programme Durham County Council Community Business Rate Grant Durham Area Action Partnership: Neighbourhood budget funding (Local Councillors) National Lottery - Awards For All Jubilee Funding The Catherine Cookson Charitable Trust</p>										
Independent Examiner	Mr NI Coulthard										



Framwellgate Moor Youth & Community Association

Report of the Trustees for the year ended 31 December 2023

Structure, governance and management

Governing document

FMYCA is a Charitable Incorporated Organisation (“CIO”), which was registered on 4 November 2013 with the Charities Commission (No.1154450). The Constitution of FMYCA covers the Objects of the CIO, Powers, Membership, Voting, Appointments, Trustees, Meetings, Procedures, Accounts and Reporting. Following the establishment of the CIO, the Community Association is now recognised as a legal entity with the right to enter into contracts and agreements and to give its trustees the same protection as directors of a limited liability company.

Organisational structure

The Association's trustees are responsible for the general control and management of the Association. The trustees give their time freely and receive no remuneration or other financial benefits. The trustees meet on a bi-monthly basis and they are responsible for all decisions taken in relation to organising the affairs and activities of the Community Centre for the benefit of users. The bi-monthly meetings are used to set policies and monitor the activities of FMYCA, establish procedures, provide feedback from groups and to take decisions arising from officer reports. All members of the community are welcome to attend the proceedings.

To assist in the smooth running of the Association the trustees have set up three sub-committees that help them oversee certain aspects of the Association's work. These are the Executive Management Committee, the Health & Safety Committee and the Policy Committee. The day-to-day management of the Community Centre facilities is delegated to staff.

Trustee appointment

Trustees are drawn from the local community and the Community Centre’s user groups. User groups may if they wish appoint a trustee. One trustee is appointed by Framwellgate Moor Parish Council. Jill Hancock resigned as a trustee because of her home situation to be replaced by David Thompson. Aurelia Constance Smith also resigned as a trustee after 10 years of service. Both resigning trustees were officially thanked for the hard work and initiative that they had provided for the Association. Aurelia agreed to remain as a volunteer when needed.

Up to 14 trustees of FMYCA can be elected at an Annual General Meeting at which residents over 18 are entitled to attend and vote. The trustees may appoint additional trustees if their number falls below 14. Such a trustee so appointed shall hold office only until the next Annual General Meeting.

Risk management

According to the Charities Commission, the trustees have and must accept the ultimate responsibility for directing the affairs of the Association and ensuring that it is solvent, well run and delivers the charitable outcomes for the benefit of the public for which it has been set up. The trustees' Executive Committee have established a General Risks document and carry out regular risk reviews with regards the operation and financial position of FMYCA to ensure that the charitable aims and objectives are protected. Following the review of risks, the trustees also ensure that adequate policies of insurance are in place to safeguard the Community Centre buildings, trustees, volunteers, staff activities and visitors.



Staff

Mr Jim Pendrey, Centre Manager, continues to be responsible for ensuring that the Centre and FMYCA's affairs are run in a smooth and efficient manner. Carol Callum is the Assistant Manager and in addition manages the Wellbeing Programme at the Centre.

Mr Raymond Botone, as caretaker, undertakes duties as directed by the Centre Managers which include opening and closing the building and setting out the halls as required by the user groups. Mr Botone will move from full time caretaker role to a part time role in 2024. Mr Derek Brown was appointed on 1 December 2023 to act a second part time caretaker.

Many individuals continue to contribute freely of their time and energy to FMYCA on a voluntary basis. Mr Mike Rayner continues to support the Centre on a voluntary basis; Mr Alan Smith assists with joinery work when required. Cailin assists with the centres' social media publicity at the Wellbeing Programme on Tuesdays and Hayley Fung assists with recording energy data and converting into graphical format on Fridays each week.

Objectives and activities

Our aims

The objects of the Association are set out in the Association's constitution document and are summarised as follows:

- * To run the Community Centre for the benefit of the residents of Framwellgate Moor and its neighbourhood. This includes the provision of facilities to promote social welfare and generally improve conditions of life.
- * To provide the above facilities without distinction of sex, sexual orientation, age, disability, nationality, race or political, religious or other opinions.
- * To make the facilities available for local inhabitants whether their need is by reason of their youth, age, infirmity or disablement, financial hardship or social and economic circumstances, as well as for the public at large.

Activities

FMYCA operates and is responsible for the Community Centre building and facilities at Front Street, Framwellgate Moor, Durham. It makes the halls, rooms and facilities available for hire to members of the community, in a way consistent with our objectives.

The building, opened in 1877, served as the primary and secondary school for the local area until it closed in 1968. It reopened in 1969 as the local Community Centre. The building is owned by Durham County Council but is operated and maintained by FMYCA under a 30-year lease.

The building complex consists of three separate halls namely the Main or Adult Hall, the Youth Hall and the Dance Studio providing a range of facilities for potential users. These halls are supplemented by rooms for storage of equipment, as well as kitchen, café and toilet facilities. In addition, the former Headmaster's House and School library have been converted to office accommodation and meeting rooms.

Details of regular users of the facilities are given in later sections.

Activities (continued)

Wellbeing Programme: Following a public consultation exercise towards the end of 2021, the Wellbeing Programme which commenced in March 2022 continues to be supported during 2023. The purpose of the programme is to assist members of the local community to re-establish some community activities lost due to Covid and hence to avoid loneliness and isolation amongst the local population. This has been partially financed through grants from various sources. Each Tuesday from 10 am and 2 pm a variety of activities, such as crafting activities and chair exercises take place and simple refreshments are provided. The Wellbeing Programme offers an opportunity for informal meeting and socialising as well as taking part in the organised activities. Funding has been applied for to continue the activity in 2024. The Community Centre is also registered under the "Places of Welcome" scheme for these hours.

Warm Space: The Community Centre was registered as a Warm Space, and we received grant funding from County Durham Community Foundation to assist with this. This activity started early in 2023, with warm welcoming facilities being provided on Monday afternoons during the cold weather period.

This year marked the **King's Coronation** and an event to celebrate the Coronation was organised at the Centre on Monday 8 May. The highlight of the event was the planting of a magnolia tree to commemorate the event. The event was a great success and brought together many local groups. The cost of the event was supported by a grant from the County Councillors (Amanda Hopgood, Mamie Simmons and Mark Wilkes). Trustees, Volunteers, our own Employees and the local Framwellgate Moor Scout Group assisted. Thanks to our local community who supported the event.

Another events organised this year in the Centre was a **Christmas Fayre**, which was again successful and was part of the Trustees vision to make the FMYCA building once again a focal point for community activities. This year the Centre was delighted to host a post **Remembrance Day** get together where the Framwellgate Moor Scout Group put on refreshments in the main Kitchen for attendees.

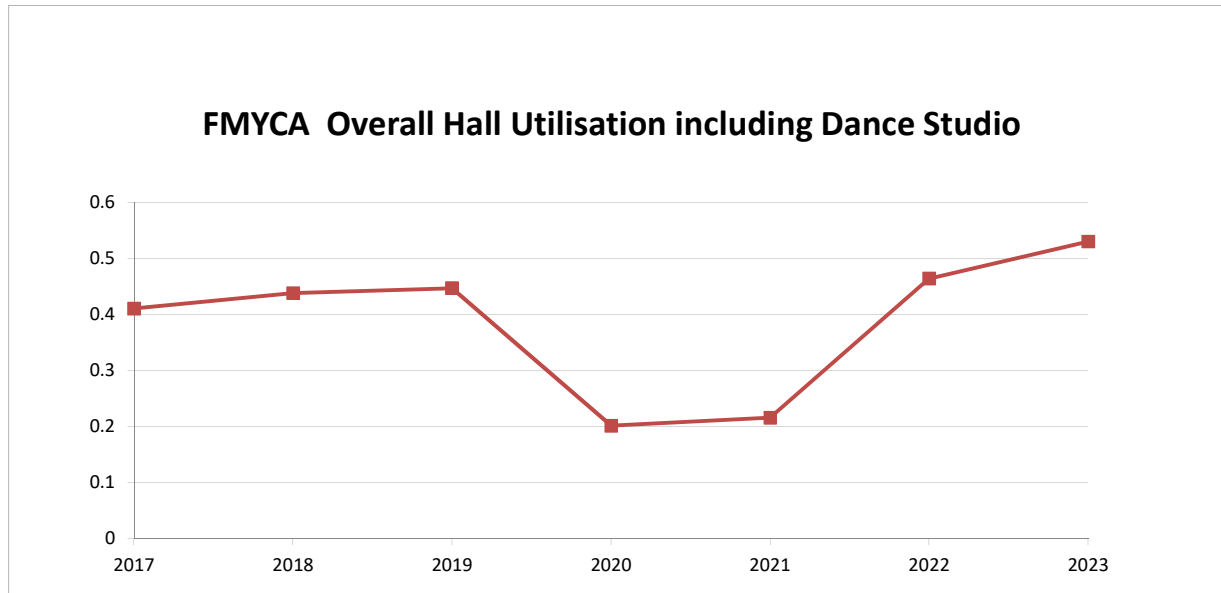
The trustees have regard to the Charities Commission's public benefit guidance when exercising any powers or duties to which the guidance is relevant to the operation of the Community Centre and the facilities therein. As explained in the following sections the Community Centre is used by a wide variety of user groups covering all age groups and many different interests. The activities and facilities offered are supported by a number of different ethnic groups living in the area and also by a number of groups whose members have a disability. The trustees consider that the activities on offer, supplemented by the additional events arranged by the Centre, meet the charitable objectives stated in the constitution.

Impact and effect of Covid 19 on operations

The Trustees are pleased to confirm that the activity level at the Centre in 2023 overall was in excess of pre pandemic levels, following the reduction in activities in 2020 and 2021 due to Covid restrictions. Although most groups returned to the Centre in 2022 or 2023, in some cases, the number of group participants is still lower than pre Covid levels. FMYCA have continued to financially support a few groups to ensure they survive until their number of attendees return to closer to previous levels.

The following chart shows the actual utilisation of the halls for each year as a proportion of their nominal availability (based on 10 hours per day for each hall).

Impact and effect of Covid 19 on operations (Continued)



Utilisation data above includes activities of a community nature for which no charges are made, such as the Youth Club, Wellbeing Programme and Community Events, as well as the chargeable hire time. This has been done to give a better idea of the intensity of the activities at the Centre.

Users of the Community Centre facilities

The Adult Hall includes the following activities: Arabic class, Art class, Blind Life in Durham, Durham City Youth Clubs, Durham Coronary Support Group, Durham Dance, English Folk Dance, French Classes, Indian Music, ME North East, Spanish Class, Tiny Tweeties, Sweaty Mama, Tai Chi, Wellbeing Programme and Yoga.

In the Youth Hall, in addition to the youth clubs, there were various groups including Durham Bridge Club, Durham Full Gospel Fellowship, Hartbeeps, Little Movers, Martial Arts group, Memory Café, the Redeemed Christian Church of God group and Warm Spaces. In addition, there were a number of casual users, including birthday parties, for both halls.

The Dance Studio is maintained for performing arts and is almost exclusively used by TIN Arts students.

TIN Arts is a 'not for profit' charitable teaching and training organisation for performing arts students. The organisation provides classes in dance for students from the age of 2 upwards including young people with learning difficulties. They make extensive use of our specialist Dance Studio, as well as renting office accommodation in the old School House.

The Community Café area is now used on Tuesdays to provide refreshments for the Wellbeing attendees. We are hoping in the future to re-establish the links with New College, Durham, with a view to operating the café on more frequent basis.

Our Green credentials

For the trustees, being 'green' means reducing the environmental impact on the energy that the centre uses and reducing any waste of resources. There are several aspects of the building's efficiency that affect its carbon footprint. Heating, lighting, use of water, insulation, automating processes, and taking advantage of sunlight are all part of making the Community Centre greener. The move to more efficient use of fuel has been brought sharply into focus by the recent increases in energy prices. Durham County Council asked the Centre to prepare a report on how we had moved towards being greener which is published on their website.

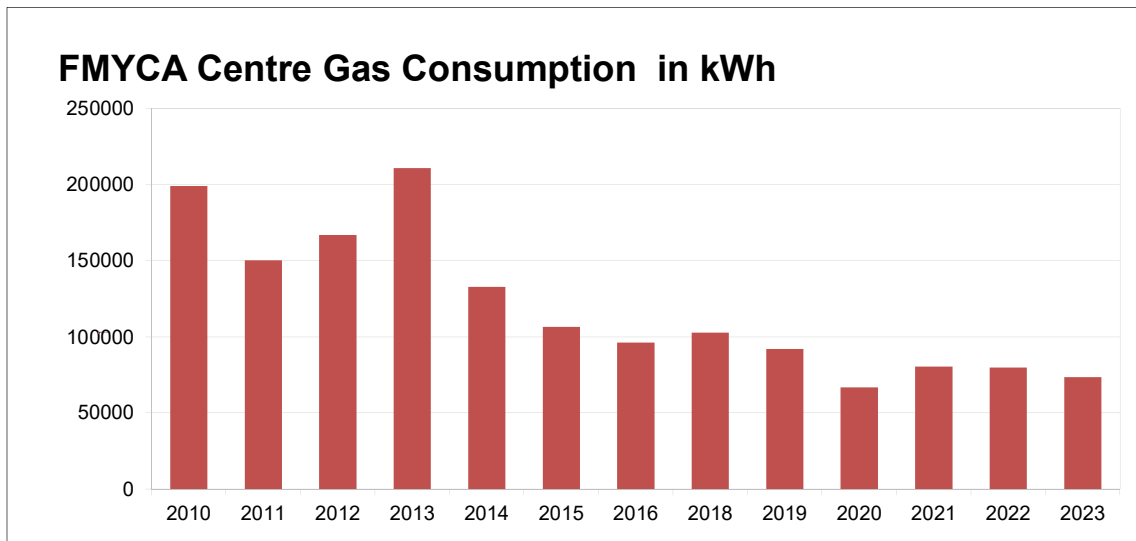


Our Green credentials (Continued)

To assist and focus our endeavours to become greener, we received an Energy Efficiency Audit report in 2022 under the Business Energy Efficiency Project ("BEEP"). The report recommendations have proved useful in continuing to reduce our energy profile, mentioned in the following sections.

Gas

The main source of heat for the Centre is the two gas boilers which have been in place for a number of years. The following chart shows the annual consumption of gas (in terms of kWh) in the Centre since 2010. Great progress has been made in reducing gas consumption over the last few years, as illustrated by the following graph. This has been achieved by a combination of increased insulation, lowering ceilings and improvements to heating controls.

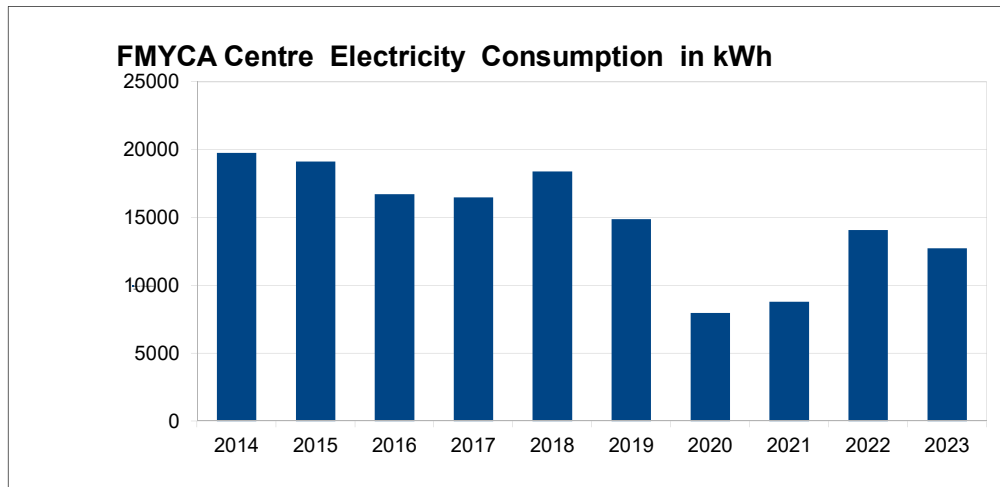


In line with the BEEP report we plan, to reduce consumption further by replacing the existing gas boilers with a modern hybrid system including space heating sources that do not rely on fossil fuels. The timing of this is planned for 2024 but it depends on designing a suitable system, raising the necessary finance and is subject to the agreement of our Landlord, Durham County Council.

Electricity

Electricity consumption has shown a general downward trend from 2014 to 2023 due to the installation of energy saving measures such as LED lights, solar panels and more efficient water heating . The consumption in 2020 and 2021 was lower than in previous years due to the Covid related closures but, as occupancy in the Centre building returned to normal levels, an increase in consumption was seen in 2022. The Trustees are pleased to see the downward trend in consumption has resumed in 2023. The installation of solar PV panels in 2016 has, over the period since then, assisted in the reduction in energy consumption drawn from the National Grid. Our most recent solar PV systems (including batteries) implemented in 2023 have further contributed to energy reduction this year.

Electricity (Continued)



Developments and Achievements

Grant funding was received to allow FMYCA to continue a Wellbeing Programme to support members of the local community in recovering from the Covid lockdowns. The Wellbeing Programme activities started in March 2022 under the supervision of Carol Callum, Assistant Centre Manager, and who co-ordinates the activities. This initiative is proving very popular and a number of regular activities take place including chair exercises and crafting. Ad hoc activities such as IT instruction have taken place. The Centre is open between 10am and 2 pm each Tuesday for the Wellbeing participants and light refreshments are available together with an opportunity for informal meeting and socialising as well as taking part in the organised activities.

The **Warm Spaces** initiative organised by Durham County Council, with facilities being available for residents to "drop in" in Monday afternoons between 2 pm to 4 pm to receive warm drinks, refreshments, activities and a safe place to meet and keep warm was well received after a slow start.

Durham New College started a Memory Café for dementia sufferers and their carers in November. Further monthly sessions will continue in 2024.

Financial Review

Reserves Policy

The policy of the trustees is to maintain sufficient general reserves to ensure that, in the event of unexpected setbacks, future liabilities for operating expenses can be covered. The target set by the Trustees is to maintain at all times a cash balance of around 6 months' of running costs (about £36,000) within general funds. As at the year end, the unallocated cash balance amounted to £27,964, while the general accounting reserves stood at £53,003. It is hoped to increase the cash reserves over the next 12 months to meet the target.

The Trustees have set aside, from general funds, a "Repairs Reserve" to cover essential building repairs to comply with the property lease from Durham County Council, and other known works. At the year end the balance on the repairs reserve was £85,000. The bulk of this balance has been allocated to assist funding the replacement of the main heating boilers, roof repairs and with smaller amounts to cover the anticipated cost of painting and maintenance required under our lease.

Cash resources from grant donors, who have specified restricted uses of the grant monies, are shown as the "Restricted Reserve", and separated from the general funds. At the year end, the balance on restricted use grants amounted to £4,871. This relates to grants which have been received to help fund the Wellbeing Programme and a grant from the Catherine Cookson Trust.



Financial Overview

Principal sources of income

The main regular income continues to be through hiring the three main halls in the Centre; however, there is a good base income arising from renting out offices and meeting rooms in the Headmaster’s House attached to the Centre.

Hall hire in cash terms increased by around 8.5 % over last year, as did the income from office rental. The overall utilisation of the halls was on average 50.1% in 2023, up from 46.3 % last year.

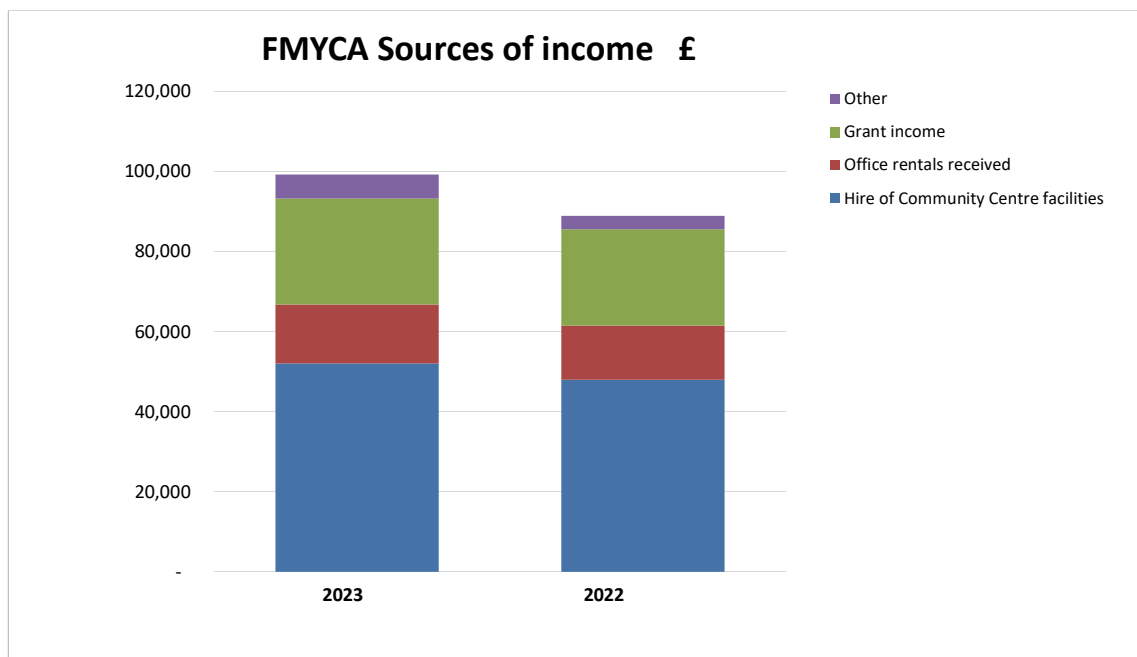
Income from grants again formed a large part of our income this year.

A grant of £300 to enable FMYCA to host the King’s Coronation celebrations was received from local County Councillors. The Wellbeing Programme has been supported by grants from a number of sources including believe housing (£500), Durham Action Area Partnership (£5,500) and County Durham Community Grants Funding Programme (£4992). The Christmas Fayre was supported by a ‘small grant’ of £500 from believe housing. A grant of £3,000 to enable some of the BEEP recommendations for improving energy efficiencies was received from County Durham Community Buildings: Energy Efficiency Grant. County Durham Community Foundation Fund awarded a grant of £2,210 towards the replacement of essential IT equipment to enable the Centre staff to function efficiently in the Office. This was additionally boosted by a further grant of £500 towards green initiatives (water butts and garden composting frames). A Catherine Cookson grant of £1,000 also was received to improve IT efficiency. Durham City AAP Area Budget granted the Association funds of £8,000 towards the solar panel and battery system fitted to the roof of the main building.

In addition to the King’s Coronation celebration, the Association organised a Christmas Fayre again this year. Both events were successful in further raising the Community Centre’s profile and helped to foster collaboration with other local community groups. Due to generous grants from County Councillors and believe Housing both events were held at no net cost to the Association.

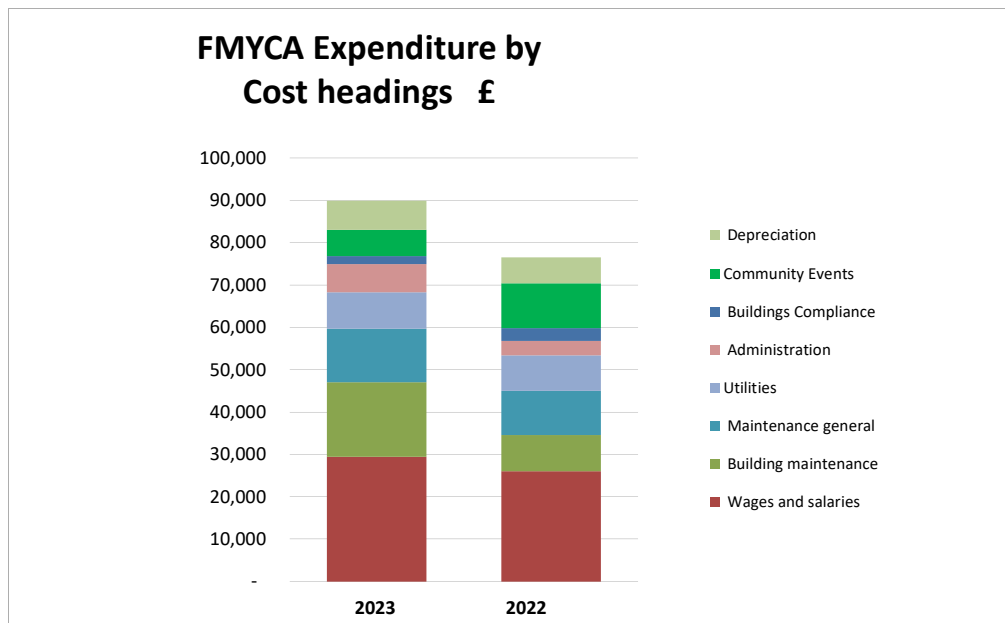
The solar PV panels installed some years ago continue to provide a useful sources of income through Feed in Tariff, as well as helping to reduce mains electricity consumption.

A summary of the main sources of income are shown in the chart below.



Main items of expenditure

The main recurring items of expenditure are wages, buildings maintenance, general maintenance and utilities. A major part of the building maintenance works this year was the installation of the solar PV panel systems. The Wellbeing Programme together with the costs of the Coronation celebration and Christmas Fayre are shown as "Community events" in the following chart.



Overall summary

The trustees are pleased to report that the financial position of FMYCA remained robust at the year end. The general hire income has recovered after the problems caused by Covid in the past, and the Centre is as busy as ever. However, it is likely that the pressures on running costs will intensify in the coming year with further energy cost inflation, as well as increases in pay rates being a particular issue. The charging rates for hire are revised on 1 April each year, and those in force from 1 April 2024 will need to be increased to reflect the increases in our cost base. However, when setting the level of the increase, the trustees will take into account, as far as possible, the affordability of any increase to our users.

Free cash reserves are anticipated be sufficient to cover unexpected operating setbacks. A "Repairs Reserve" has been set up to provide funds for the anticipated costs associated with the maintenance requirements of the building lease from Durham County Council, and other expected liabilities, in particular the cost of the replacement of the main heating boilers.

Plans for the future

The Trustees are hoping to build on success of the Wellbeing Programme and the recent community events as a way of developing more socially inclusive activities to support our local community.

The trustees are very aware of the effect of increases in energy costs which are being felt as existing fixed price contracts expire. The installation of additional solar PV panels and batteries in 2023 will offset to some extent the increased cost of electricity. The main improvement activity planned for 2024 is the replacement for the existing gas boilers which will help with space heating costs. FMYCA has requested Planning Permission and Landlord's Approval for the works. A grant of £40,000 towards the cost of the improvement has been awarded from the Durham Community Action Energy Efficiency Scheme. The grant is to be received as work progresses in 2024. An amount of £55,000 has been set aside as part of the Repairs Reserve for the balance of the estimated cost. However, further grants will be sought in connection with the project to assist with any shortfall.



Statement of Trustees' responsibilities

The charity trustees are responsible for preparing an annual report and financial statements in accordance with applicable law and United Kingdom Accounting Standards. The law applicable to charities in England and Wales requires the charity trustees to prepare financial statements for each year which show the state of affairs of the charity and the incoming resources and application of resources of the charity for that period.

In preparing the financial statements, the trustees are required to select suitable accounting policies and then apply them consistently and observe the methods and principles in the Charities SORP.

The trustees are responsible for keeping proper accounting records that disclose with reasonable accuracy at any time the financial position of the charity and to enable them to ensure that the financial statements comply with the Charities Acts, the Charity (Accounts and Reports) Regulations and the provisions of the formation document.

They are also responsible for safeguarding the assets of the charity.

The trustees, for the purposes of charity law, who served during the year and up to the date of this report, are set out on page 2.

Approved by the trustees and signed on its behalf by:

Peter Sykes

28 March 2024

Peter Sykes

Secretary to the Trustees

**Report to the trustees and members of
 Framwellgate Moor Youth & Community Association
 on the Statement of Financial Activities for the year ended 31 December 2023
 set out on pages 13 to 18 of this document**

Respective responsibilities of trustees and examiner

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

It is my responsibility to:

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

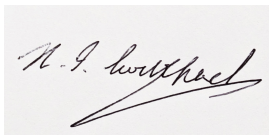
Basis of independent examiner's statement

Independent examiner's statement

In connection with my examination, no matters have come to my attention which gives me reasonable cause to believe that in, any material respect:

- the accounting records were not kept in accordance with section 130 of the Charities Act
- the accounts did not accord with the records, *or*
- the accounts did 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.
- the accounts did 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 come across no 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.



NI Coulthard
Independent Examiner

28 March 2024

Framwellgate Moor Youth & Community Association

Registered Charity No

1154450

Income & Expenditure Statement

Statement of Financial Activities for the year ended

31 December 2023

		2023			2022	
		General Reserves	Repairs Reserve	Restricted Fund	Total	Total
		£	£	£	£	£
INCOMING RESOURCES						
	Hire of Community Centre facilities	52,040	-	-	52,040	47,964
	Office rentals received	14,736	-	-	14,736	13,573
Notes	Grant income	-	-	26,502	26,502	24,055
	Community Events	2,592	-	-	2,592	1,193
	Reimbursements	154	-	-	154	67
	Solar Feed In Tariff	922	-	-	922	881
	Interest received	2,099	-	-	2,099	876
	Donations received	227	-	-	227	347
	TOTAL INCOMING RESOURCES	72,770	-	26,502	99,272	88,956
RESOURCES EXPENDED						
	Wages and salaries	26,254	-	3,224	29,478	26,051
	Building maintenance	4,575	2,040	11,000	17,615	8,567
	Maintenance general	7,195	-	5,444	12,639	10,415
	Utilities - Centre	5,868	-	-	5,868	6,010
	Centre waste disposal	68	-	-	68	63
	Utilities - Offices	2,678	-	-	2,678	2,307
	Communications	1,581	-	-	1,581	1,492
	Administration	1,799	-	-	1,799	1,235
	PRS music licence	590	-	-	590	363
	Buildings Compliance	1,917	-	-	1,917	3,030
	Bank Charges	191	-	-	191	235
	Insurance	2,204	-	-	2,204	(101)
	Community Events	320	-	5,879	6,199	10,566
	Sundry items	246	-	-	246	172
	Depreciation	6,854	-	-	6,854	6,122
	TOTAL RESOURCES USED	62,340	2,040	25,547	89,927	76,527
	NET RESOURCES BEFORE TRANSFERS	10,430	(2,040)	955	9,345	12,429
	Transfer between funds	(4,040)	4,040	-	-	-
	NET MOVEMENT IN FUNDS	6,390	2,000	955	9,345	12,429
	Balance brought forward	46,613	83,000	3,916	133,529	121,100
	Balance carried forward	53,003	85,000	4,871	142,874	133,529

The notes on pages 15 to 18 form part of these accounts

Framwellgate Moor Youth & Community Association

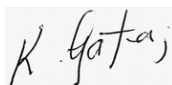
Registered Charity No

1154450

Balance Sheet as at

31 December 2023

	Notes	2023			2022
		General Reserves	Repairs Reserve	Restricted Fund	Total
		£	£	£	£
Fixed Assets	5				
Centre fixture and fittings		14,809	-	-	14,809
Office fixture and fittings		10,419	-	-	10,419
Centre equipment		1,483	-	-	1,483
Office equipment		16	-	-	16
Total fixed assets for charity use		26,727	-	-	26,727
Current Assets					
Petty Cash		151	-	-	151
Balance at bank	6				
Cooperative Bank		27,813	-	3,403	31,216
United Trust		-	85,000	1,468	86,468
Unity Trust account		-	-	-	-
Virgin Money account		-	-	-	-
Total cash and bank balances		27,964	85,000	4,871	117,835
Debtors and prepayments	7				
Hire charges and rents not yet paid		4,674	-	-	4,674
Other debtors and prepayments		999	-	-	999
Total debtors and prepayments		5,673	-	-	5,673
Total current assets		33,637	85,000	4,871	123,508
Creditors due within one year	8	(7,361)	-	-	(7,361)
Net current assets		26,276	85,000	4,871	116,147
Total assets		53,003	85,000	4,871	142,874
Represented by					
Unrestricted Funds					
General reserves		53,003	-	-	53,003
Repairs reserve	9	-	85,000	-	85,000
Restricted Funds					
Grants	10	-	-	4,871	4,871
Accumulated surplus		53,003	85,000	4,871	142,874



Ken Gates

Chair

28/03/2024



Ian Rudd

Treasurer

28/03/2024



Framwellgate Moor Youth & Community Association

Registered Charity No

1154450

Notes to the Accounts for the year ended

31 December 2023

1 Accounting policies

1.1 Basis of accounts preparation

The financial statements have been prepared under the historical cost convention, and in accordance with the Financial Reporting Standard for Smaller Entities (effective April 2008), the Charities Act 2011 and the requirements of the Statement of Recommended Practice, Accounting and Reporting by Charities. The charity is a Public Benefit Entity as defined by FRS 102.

The accounts are prepared in sterling, which is the functional currency of the charity and monetary amounts in these financial statements are rounded to the nearest £.

At the time of approving the accounts, the trustees have reasonable expectation that the charity has adequate resources to continue in operational existence for the foreseeable future. Thus the trustees continue to adopt the going concern basis of accounting in preparing the accounts.

1.2 Fixed assets

In April 2014, the Charity signed a tenant's repairing lease for a period of 30 years on the premises at Front Street, Framwellgate Moor from the owners, Durham County Council, at a peppercorn rent. No value is placed on this leasehold right to occupy the building. The cost of improvements to the structure of the building or landlords fixtures incurred by the Charity before and after the signing of the lease will be written off over the remaining life of the lease or the life of the asset whichever is shorter. The cost of essential repairs paid for by the charity, identified as required at the time of asset transfer, has been expensed even if entailing an element of improvement.

The cost of assets, which do not constitute landlord's fixtures, are depreciated over their estimated useful lives as follows:

Furniture and equipment	10 years
Portable electrical equipment	5 years
IT and Computer equipment, including software	3 years

A review for indicators of impairment of assets is carried out at each reporting date with the recoverable amount being estimated where such indicators exist. Where the carrying value exceeds the recoverable amount, the asset is impaired accordingly.

1.3 Recognition of income

Rents and hire charges are accounted for on an accruals basis.

Grants receivable, including those for the purchase of fixed assets, are recognised in the year in which they are deemed receivable.

1.4 Recognition of expenditure

Expenditure is accounted for on an accruals basis.

1.5 Taxation

The Charity is exempt from taxation on its charitable activities.

Framwellgate Moor Youth & Community Association

Registered Charity No

1154450

Notes to the Accounts for the year ended

31 December 2023 (Continued)

1.6 Accumulated funds

Restricted funds are those funds which are subject to specific conditions by donors as to how they may be used. The purposes and allowed usage of the restricted funds are set out in the notes to these accounts.

Reserves are set aside to pay for the 5 yearly redecoration of the premises as required under the lease from Durham County Council, as well as other essential repairs including replacement of the main heating boiler.

2 Trustees

None of the Trustees (or any person connected with them) received any remuneration during the year for their duties as a trustee. However, certain trustees incurred expenditure on behalf of the Charity and were reimbursed. The amounts paid in total were as follows:

	2023	2022
Mr Ken Gates	3,435	1,563
Mr Ian Rudd	204	162
Mr Peter Sykes	23	24
Ms Deniece Wanley	75	2,870
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3 Grant Income

The following grants were receivable in the year under review:

	Restricted use £	2023 Total £	2022 Total £
General use grants			
UK Government Support	-	-	2,667
Restricted use grants			
believe housing (Wellbeing Programme)	500	500	
believe housing (Social Event Programme - Christmas Fayre)	500	500	
Catherine Cookson Trust (IT Efficiency)	1,000	1,000	
County Durham Community Foundation (Warm Spaces Fund)	-	-	1,000
County Durham Community Foundation IT and Green Grant	2,710	2,710	-
County Durham Local Councillors	300	300	
County Durham Community Buildings: Energy Efficiency Grant	3,000	3,000	5,000
Durham AAP (Wellbeing Programme)	5,500	5,500	
Durham AAP (Area Budget) Energy efficiency	8,000	8,000	
County Durham Community Grants Funding Programme (Wellbeing)	4,992	4,992	6,638
Durham Community Action (Wellbeing Programme)	-	-	572
National Lottery Community Fund (Jubilee event)	-	-	8,178
	<hr/>	<hr/>	<hr/>
	26,502	26,502	24,055

The UK Government grants in 2022 relate to assistance for businesses with loss of income and additional costs due to the Covid-19 pandemic.

The grants from County Durham Community Grants Programme Action (£4,992), Durham Action Area Partnership (£5,500) and believe housing (£500) were used to assist with the Wellbeing Programme. The grant of £8,000 from Durham Action Area Partnership and £3,000 from County Durham Community Buildings Fund were used to finance energy efficiency improvements. Grants from believe housing (£500) and Local Councillors (£500) were used to subsidise community events. County Durham Community Foundation provided grants to improve the IT facilities at the Centre (£2,210) and Green environmental activities (£500). Catherine Cookson Trust provided funds to improve IT facilities (£1,000).

Framwellgate Moor Youth & Community Association

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Notes to the Accounts for the year ended

31 December 2023 (Continued)

4 Employees

There were 4 (2021- 3) part time employees during the year.

5 Fixed assets

	Centre fixture and fittings	Offices fixture and fittings	Centre equipment	Office Equipment	Total
<i>Cost</i>	£	£	£	£	£
Balance brought forward	16,939	20,915	19,806	2,198	59,858
Additions in year	10,420	7,945	1,308	84	19,757
Adjustment to brought forward balance		-			-
Balance carried forward	27,359	28,860	21,114	2,282	79,615
<i>Depreciation</i>					
Balance brought forward	(9,817)	(15,654)	(18,459)	(2,103)	(46,033)
Charge in year	(2,733)	(2,787)	(1,172)	(163)	(6,855)
Balance carried forward	(12,550)	(18,441)	(19,631)	(2,266)	(52,888)
Net book value 31 December 2023	14,809	10,419	1,483	16	26,727
Net book value 31 December 2022	7,122	5,261	1,347	95	13,825

6 Cash at bank

Balances held at Cooperative Bank are on no-notice accounts.

Balances at United Trust Bank are held on notice accounts not exceeding 12 months

7 Debtors

	2023	2022
	£	£
<i>Hire charges and rent less provisions</i>		
Hire fees outstanding	3,144	3,064
Office rents due less provisions for doubtful debts	1,530	1,205
	4,674	4,269
<i>Other debtors and prepayments</i>		
Insurance prepayment	449	375
Accrued interest	490	
Feed in Tariff	60	60
	999	435

8 Creditors due within one year

	2023	2022
	£	£
Wages and Salaries including PAYE	1,104	872
Utilities	1,237	712
Telephone and Wi-Fi	285	12
Insurance	2,900	1,700
Maintenance	1,676	399
Sundry	160	387
	7,361	4,082

Framwellgate Moor Youth & Community Association

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Notes to the Accounts for the year ended

31 December 2023 (Continued)

9 Reserve for redecoration and essential repairs

	Balance brought fwd.	Provided in period	Expended in period	Balance carried fwd.
	£	£	£	£
Decorating and Paintwork	6,000		(600)	5,400
Boiler replacement	36,000	23,696	(4,696)	55,000
Roof repairs	19,000	40	(1,440)	17,600
Electrical works	5,000			5,000
General repairs	2,000			2,000
Solar Panel update	15,000	(2,714)	(12,286)	-
	<u>83,000</u>	<u>21,022</u>	<u>(19,022)</u>	<u>85,000</u>

Provision has been made for the potential liability for the cost of redecoration under the terms of the lease of the Community Centre from Durham Country Council, as well as essential repairs/ improvements to the buildings and facilities.

10 Restricted funds

The income of the Charity from restricted funds and grants held on trust for specific purposes, together with the unexpended balances at the year end, are as follows:

	Unexpended balance at brought fwd.	Incoming resources	Resource expended	Unexpended balance at carried fwd.
	£	£	£	£
believe housing (Wellbeing Programme)	-	500	(500)	-
believe housing (Social Event Programme - Christmas Fayre)	-	500	(500)	-
Catherine Cookson Trust (IT Efficiency)	-	1,000	-	1,000
County Durham Community Foundation (Warm Spaces Fund)	1,000	-	(1,000)	-
County Durham Community Foundation IT and Green Grant	-	2,710	(2,710)	-
County Durham Local Councillors	-	300	(300)	-
County Durham Community Buildings: Energy Efficiency Grant	-	3,000	(3,000)	-
Durham AAP (Wellbeing Programme)	1,954	5,500	(7,454)	-
Durham AAP (Area Budget) Energy efficiency	-	8,000	(8,000)	-
County Durham Community Grants Funding Programme (Wellbeing)	-	4,992	(1,121)	3,871
Durham Community Action (Wellbeing Programme)	572	-	(572)	-
Durham Community Action (Wellbeing Programme)	390	-	(390)	-
National Lottery Community Fund (Jubilee event)	-	-	-	-
Total	<u>3,916</u>	<u>26,502</u>	<u>(25,547)</u>	<u>4,871</u>