

**COMPANY REGISTRATION NUMBER: 07113460**

**CHARITY REGISTRATION NUMBER: 1134974**

**CARLISLE YOUTH ZONE**  
**COMPANY LIMITED BY GUARANTEE**  
**ANNUAL REPORT AND FINANCIAL STATEMENTS**  
**FOR THE YEAR ENDED**  
**31 MARCH 2022**



An **OnSide** Youth Zone



**David Allen**  
Chartered Accountants & Statutory Auditor  
Dalmar House  
Barras Lane Estate  
Dalston  
Carlisle  
CA5 7NY

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**REFERENCE AND ADMINISTRATIVE DETAILS**

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<b>Trustees</b>	Mr A D Hanson Mr C N C Holmes, Chairman Mr B K Scowcroft Mr W A Tinkler Mr N S Marshall Mrs J Longrigg (resigned 4 July 2022) Mrs E J Goddard (resigned 19 July 2021) Mr W Stobart Ms H A Blears (resigned 23 May 2022) Ms L Graham Ms D Wright Ms M E Reid Fotheringham (appointed 18 October 2021)
<b>Charity Registration Number</b>	1134974
<b>Company Registration Number</b>	07113460
<b>Registered Office</b>	The charity is incorporated in England and Wales. Victoria Place Carlisle CA1 1LR
<b>Principal Office</b>	Victoria Place Carlisle CA1 1LR
<b>Auditor</b>	David Allen Chartered Accountants & Statutory Auditor Dalmar House Barras Lane Estate Dalston Carlisle CA5 7NY
<b>Bankers</b>	Cumberland Building Society Cumberland House Castle Street Carlisle CA3 8RX

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**TRUSTEES' REPORT INCORPORATING DIRECTORS' REPORT**

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**STRUCTURE, GOVERNANCE AND MANAGEMENT**

***Nature of governing document***

Carlisle Youth Zone is a company limited by guarantee with no share capital. It was incorporated on 29 December 2009 and the company number is 07113460. On 16 March 2010 it obtained charitable status and the registered charity number is 1134974.

The Memorandum and Articles of Association are the primary governing documents of the Charitable Company. Membership is open to other individuals or organisations who apply to the charity in the form required by the directors and are approved by the directors.

The names of the trustees who are the directors of the Charitable Company are given on page 1.

***Recruitment and appointment of trustees***

When appointed, trustees are involved in an induction process and have the opportunity to attend training and information courses as necessary.

***Members' (Trustees/ Directors) liability***

The liability of the members is limited. Every member of the charity undertakes to contribute to the assets of the charity, in the event of the same being wound up while he or she is a member, or within one year after he or she ceases to be a member, for payment of the debtors and liabilities of the charity contracted before he or she ceases to be a member, and of the costs, charges and expenses of winding up, and for the adjustment of the rights of the contributions among themselves, such amount as may be required not exceeding ten pounds.

***Risk management***

Risk management is led at strategic level from the Board of Trustees and carried out by the Executive Team. The following list includes the main risk management areas that the board has identified and for which reporting systems are in place:

- financial risk
- health and safety including comprehensive risk assessment of all activities
- safeguarding and child protection

To provide cover against potential risks the trustees have taken out appropriate indemnity insurance.

***Organisational structure***

The day to day running of the Youth Zone during the financial period is by the skilled and experienced Executive Team. Each senior member has a designated role to play on top of their functional role below to ensure CYZ remains with strong leadership and direction.

Our three functional areas covered by senior management are:

- delivery of all youth work

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**TRUSTEES' REPORT INCORPORATING DIRECTORS' REPORT (CONTINUED)**

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- financial and administration
- income generation, marketing and communication

In March 2022 Carlisle Youth Zone appointed a new Chief Executive, Caroline Taylor-Beswick who will lead the organisation going forward.

Carlisle Youth Zone can only succeed on the basis of a strong team of quality people who run the organisation effectively, efficiently and ethically, whilst also developing positive relationships with young people. The following approaches are examples of how we recruit and retain the right people:

- robust selection processes that value a combination of skills, qualifications, experience and background in a holistic approach
- commitment to regular reviews (team meetings, one to one support, appraisal etc.)
- opportunities to identify CPD opportunities both formal and informal
- ensuring that young people have a say (e.g. interview panels, consultation etc.)

All activities of the Executive Team towards providing an excellent service are reviewed through:

- talking to young people
- management information system
- project evaluation
- self-reflection and peer review against OnSide Excellence Framework
- outcome measurements
- testimonial feedback
- regular consultation with stakeholders
- HRM processes

The Board of Trustees sets the pay for the Executive Team and Chief Executive.

We are committed to working with volunteers and integrating them into all aspects of our work.

Following Covid we have taken the opportunity to realign and refresh our volunteering strategy. A group of 25 dedicated mentors have adapted and kept the vital mentoring scheme running throughout the past year.

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**TRUSTEES' REPORT INCORPORATING DIRECTORS' REPORT (CONTINUED)**

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**OBJECTIVES AND ACTIVITIES**

***Aims & Objectives***

Carlisle Youth Zone's (CYZ) objectives are to help educate children and young people residing in the North West of England through their leisure time activities, by promoting their full physical and spiritual potential, in order that they may grow to full maturity as individuals and members of society and that their conditions of life may improve.

CYZ is a purpose-built facility for young people aged between 7-18 (or up to 25 if they have additional needs).

The young people attending CYZ have access to a variety of fantastic activities for the cost of only £5 per year and 50p per visit, however this is subsidised, and free membership and/or entry are given where ever necessary. CYZ offers, under usual circumstances, up to 20 activities per evening to every young person who comes in - alongside this there are targeted services including our mentoring project and our targeted work.

CYZ is part of a network of similar independent youth organisations that all share the same principles, developed by the charity OnSide Youth Zones, which is creating 21st century youth facilities across the UK. Carlisle Youth Zone was the first Youth Zone to open in the network.

***Strategy & Vision***

The Youth Zone aims to help young people be socially successful, but not just with friends; with adults too. Inclusion and diversity are essential. If the Youth Zone fails to appeal to everyone, it could make some groups feel even more excluded than before therefore it is essential that the charity delivers on its strategy.

The Youth Zone is determinedly positive. It hopes to ignite passions in young people; just keeping them off the streets is not good enough. Central to the entire service is personal success in leisure and in work, through good health and well-being creating a virtuous circle with social success. We aim to:

- raise aspirations - exposing young people to new and inspiring experiences, building confidence, self-esteem and self-efficacy;
- develop positive behaviour, helping young people to deal with challenges and build positive relationships;
- encourage healthy lifestyles;
- increase young people's readiness for work and their employability;
- reduce crime, discriminatory and anti-social behaviour;
- positively promote the achievements and the public perception of young people;
- be a place where quality matters.

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**TRUSTEES' REPORT INCORPORATING DIRECTORS' REPORT (CONTINUED)**

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The vision for Carlisle Youth Zone is:

***A safe and fun environment where the potential of young people is developed and fulfilled***

And to achieve this CYZ will work with others to:

- provide excellent universal and targeted youth provision, informed by and in partnership with our young people;
- achieve financial sustainability;
- invest in our team (staff, volunteers and board) to help them achieve their potential and the CYZ vision;
- confirm CYZ as a valued and essential resource throughout the Carlisle community.

The Trustees in the early part of 2022 undertook a Strategy day. The outcome from this day was 5 priority areas being developed which will be shaped into a new 3-5 year strategy for Carlisle Youth Zone. The appointment of the CEO in 2022 who will be critical in the development and delivery of the strategy. Further details on the 5 priority areas can be found in the Achievements and Performance section.

The trustees have regard to the charity commissions guidance on public benefit, and to the considerations of S17 Companies Act 2006 when promoting the success of the company and the likely long term consequences, effect on employees, suppliers, and the environment

**Families**

The knock on effect on young people's families is more than just the extra time parents have for themselves - although that in itself is a valuable result. The Youth Zone also offers opportunities to 'parent better'.

**Paid contributors**

As a quality service for young people the Youth Zone gives staff real job satisfaction. In turn this promotes and develops high quality and professional youth work in Carlisle. This is alongside personal growth and development of young people up a ladder of personal success that creates considerable value for money for the city and state.

**Equality, Diversity & Inclusion policy**

The trustees recognise that a commitment to equality, diversity and inclusion (EDI) is an integral part of CYZ achieving its vision. The charity has taken tangible action this year to demonstrate this commitment including identifying and appointing a Trustee as EDI rep on the Board. CYZ also strives to be an inclusive employer, with the Senior Leadership Team providing strategic oversight of EDI throughout the organisation including being responsible for embedding an inclusive culture. Our work with young people continues to respond to emerging needs, and our offer routinely includes an Inclusion Club and LGBTQ+ group. Trustee's and Senior Leadership are committed to continuing to strengthen the charities contribution to a more equitable and inclusive society, reflected in part by the focus of inclusion in one of the 5 strategic priorities for the next 3 – 5 years.

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**TRUSTEES' REPORT INCORPORATING DIRECTORS' REPORT (CONTINUED)**

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A lift, ramps and disabled toilets are installed, and door widths are adequate to enable wheelchair access to all main areas of the Youth Zone. Policies are in place to ensure staff and service users with disabilities are supported and protected from discrimination, and we will take steps to improve access where reasonable. Our activities for young people are fully integrated and open to all, and our inclusion group provides specific additional support as required for Youth Zone members with disabilities or learning difficulties.

***Achievements and performance***

Carlisle Youth Zone has had another exceptional year in many ways, responding proactively and creatively to the needs of Young People, their families and the community of Carlisle within the context of the ongoing Covid-19 pandemic.

The year began with Covid-19 restrictions still in place for a large amount of time meaning specific measures and adaptations continued to dictate how we worked and the numbers we could work with at a time. However, despite these challenging times the Team at Carlisle Youth Zone ensured that all young people received the support needed. The CYZ Team and our offer to young people has responded and developed over the year in line with the guidance issued from government and public health agencies.

Our full Universal Club offer returned when restrictions were lifted in March 2022 and CYZ was able to offer open access Club sessions for the first time in 2 years. Club sessions have experienced the highest sustained numbers we have had in recent years even prior to Covid-19. This shows the need for young people to be able to socialise, have fun and try new activities in a safe and fun environment continues to be even more relevant. We have just over 2500 active members at present with our weekly footfall being just under 1000 visits.

We have placed a focus for this year on the Health and Wellbeing of our members and recognising the impact of this on everyday life – instilling these values at an early age will lead to a life long recognition of personal wellbeing for our members. The past few years have been testing for everyone and showed that building resilience from an early age is critical.

Our Private Sector business community continue to engage and offer fresh and exciting opportunities for our members. Currently we have 127 businesses in the patron family all providing unrestricted income to support the young people of Carlisle which is an amazing achievement and one CYZ is very proud of. This number is set to grow this year.

Within the year we were also successful with a number of Trusts and Grants such as the Youth Investment Fund, Children in Need and various others. One notable grant was the Holiday Activities and Food funding from which we were able to offer free of charge holiday club spaces to young people who needed them. Over the course of the year we offered approximately 1200 free holiday club spaces to young people in need. This funding has been continued and we will continue to deliver this going into 2022/23.

During the year the Carlisle Youth Zone Trustees took the opportunity as the world emerged from Covid to have a review of future direction of CYZ and in turn set an ambitious 3-5 year Strategy with 5 priority areas to focus on, the headlines for these priority areas are:

1. Strengthening the Youth Zone's core, open-access, centre-based offer
2. Providing greater support to the growing number of young people living in poverty



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**TRUSTEES' REPORT INCORPORATING DIRECTORS' REPORT (CONTINUED)**

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3. Ensuring CYZ is a space where all communities of young people feel part of
4. Youth voice at the heart of decision making
5. Supporting young people's emotional wellbeing

In December 2022, following a period with the Senior Executive Team leading Carlisle Youth Zone the time felt right to re-establish the Chief Executive position to lead on the successful development and delivery of the 3-5 year strategy. In June 2022 Caroline Taylor-Beswick began in post as CEO – an appointment which will set what the priorities look like in the Strategy and to lead on delivering this exciting post Covid chapter for Carlisle Youth Zone.

The cost of living crisis has not only hit the nation, but also Carlisle Youth Zone in terms of our costs. The cost of gas and electricity alone tripled one month and as we go further through the year the winter looks bleak in terms of these costs as I write. The Trustees can only imagine what some families are facing right now. CYZ will always be a safe, warm place for any young person who needs us with a nourishing meal available for low cost, or free if the young person needs it. Free entries and memberships are available to anyone who requires them also. CYZ are looking at new, creative ways we are able to support young people and families also as we go forward into the year, the winter and beyond.

**FINANCIAL REVIEW**

Following the impact of the Covid-19 pandemic on operations in 2021, contributions rose £47,111 to £47,999 in 2022. Fundraising and trading income also increased from £26,278 to £53,082 in 2022. This was as a result of the restrictions in place last year.

After some assisted match funding in 2021, grant income reduced this year by £99,412 to £505,865. These grants are to support both existing and new projects.

As expected, expenditure on charitable activities increased on last year by £44,915 to £926,120. In the previous year restrictions prevented CYZ from operating in its usual way at full capacity and therefore both income and expenditure have increased significantly this year.

CYZ had a closing cash balance of £403,781 in 2022 compared to £732,787 in 2021.

**Reserves policy**

The Trustees of Carlisle Youth Zone have established a reserves policy which appropriately reflects the risks to which the Charity is exposed.

In reviewing the potential costs that could arise should a significant reduction in income be incurred, the Trustees have determined that it is appropriate for unrestricted, 'free', reserves to be maintained at a minimum of 3 months.

At 31 March 2022 the Charity has accumulated unrestricted reserves of £384,681; this provides cover for more than 3 months of operating costs. The Trustees actively manage Carlisle Youth Zone's finances so that an adequate level of reserves is maintained in compliance with the reserves policy. The reserves policy does not consider expenditure which is linked to restricted projects and therefore covered by restricted funds.

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**TRUSTEES' REPORT INCORPORATING DIRECTORS' REPORT (CONTINUED)**

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The Charity will review regularly both the sum it wishes to hold in reserves in unrestricted funds and the basis for that figure, particularly considering the impact of the Covid-19 pandemic.

**FINANCIAL INSTRUMENTS**

***Objectives and policies***

The charity's activities expose it to a number of financial risks including credit risk, cash flow risk and liquidity risk. The use of financial derivatives is governed by the charity's policies approved by the board of trustees, which provide written principles on the use of financial derivatives to manage these risks. The charity does not use derivative financial instruments for speculative purposes.

***Cash flow risk***

The charity's activities expose it primarily to the financial risks of changes in foreign currency exchange rates and interest rates. Interest bearing assets and liabilities are held at fixed rate to ensure certainty of cash flows.

***Credit risk***

The charity's principal financial assets are bank balances and cash, trade and other receivables, and investments. The charity's credit risk is primarily attributable to its trade receivables. The amounts presented in the balance sheet are net of allowances for doubtful receivables. An allowance for impairment is made where there is an identified loss event which, based on previous experience, is evidence of a reduction in the recoverability of the cash flows.

The credit risk on liquid funds and derivative financial instruments is limited because the counterparties are banks with high credit-ratings assigned by international credit-rating agencies. The charity has no significant concentration of credit risk, with exposure spread over a large number of counterparties and customers.

***Liquidity risk***

In order to maintain liquidity to ensure that sufficient funds are available for ongoing operations and future developments, the charity uses a mixture of long-term and short-term debt finance. Further details regarding liquidity risk can be found in the Statement of accounting policies in the financial statements.

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**TRUSTEES' REPORT INCORPORATING DIRECTORS' REPORT (CONTINUED)**

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**Statement of Trustees' Responsibilities**

The trustees (who are also the directors of Carlisle Youth Zone for the purposes of company law) are responsible for preparing the trustees' report and the financial statements in accordance with applicable law and United Kingdom Accounting Standards, including Financial Reporting Standard 102: The Financial Reporting Standard applicable in the UK and Republic of Ireland (United Kingdom Generally Accepted Accounting Practice).

Company law requires the trustees to prepare financial statements for each financial year. Under company law the trustees must not approve the financial statements unless they are satisfied that they give a true and fair view of the state of affairs of the charitable company and of the income and expenditure, of the charitable company for that period. In preparing these financial statements, the trustees are required to:

- select suitable accounting policies and apply them consistently;
- observe the methods and principles in the Charities SORP;
- make judgements and accounting estimates that are reasonable and prudent;
- state whether applicable UK 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 charitable company will continue in business.

The trustees are responsible for maintaining proper accounting records which disclose with reasonable accuracy at any time the financial position of the charitable company and enable them to ensure that the financial statements comply with the Companies Act 2006. They are also responsible for safeguarding the assets of the charitable company and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

**DISCLOSURE OF INFORMATION TO AUDITOR**

Each trustee has taken steps that they ought to have taken as a trustee in order to make themselves aware of any relevant audit information and to establish that the charity's auditor is aware of that information. The trustees confirm that there is no relevant information that they know of and of which they know the auditor is unaware.

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**TRUSTEES' REPORT INCORPORATING DIRECTORS' REPORT (CONTINUED)**

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**REAPPOINTMENT OF AUDITOR**

In accordance with section 485 of the Companies Act 2006, a resolution for the re-appointment of David Allen as auditors of the charity is to be proposed at the forthcoming Annual General Meeting.

The annual report was approved by the trustees of the charity on 5 September 2022 and signed on its behalf by:



.....  
Mr C N C Holmes

Trustee

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**INDEPENDENT AUDITOR'S REPORT TO THE MEMBERS OF CARLISLE YOUTH ZONE**

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**OPINION**

We have audited the financial statements of Carlisle Youth Zone (the 'charity') for the year ended 31 March 2022, which comprise the Statement of financial activities, Balance sheet, Statement of cash flows, and Notes to the financial statements, including a summary of significant accounting policies. The financial reporting framework that has been applied in their preparation is United Kingdom Accounting Standards, comprising Charities SORP - FRS 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland' and applicable law (United Kingdom Generally Accepted Accounting Practice).

In our opinion the financial statements:

- give a true and fair view of the state of the charity's affairs as at 31 March 2022 and of its incoming resources and application of resources, including its income and expenditure, for the year then ended;
- have been properly prepared in accordance with United Kingdom Generally Accepted Accounting Practice; and
- have been prepared in accordance with the requirements of the Companies Act 2006.

**BASIS FOR OPINION**

We conducted our audit in accordance with International Standards on Auditing (UK) (ISAs (UK)) and applicable law. Our responsibilities under those standards are further described in the Auditor's responsibilities for the audit of the financial statements section of our report. We are independent of the charity in accordance with the ethical requirements that are relevant to our audit of the financial statements in the UK, including the FRC's Ethical Standard, and we have fulfilled our other ethical responsibilities in accordance with these requirements. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

**Conclusions relating to going concern**

*In auditing the financial statements, we have concluded that the trustees use of the going concern basis of accounting in the preparation of the financial statements is appropriate.*

Based on the work we have performed, we have not identified any material uncertainties relating to events or conditions that, individually or collectively, may cast significant doubt on the charity's ability to continue as a going concern for a period of at least twelve months from when the original financial statements were authorised for issue.

Our responsibilities and the responsibilities of the trustees with respect to going concern are described in the relevant sections of this report.

**OTHER INFORMATION**

The trustees are responsible for the other information. The other information comprises the information included in the annual report, other than the financial statements and our auditor's report thereon. Our opinion on the financial statements does not cover the other information and, except to the extent otherwise explicitly stated in our report, we do not express any form of assurance conclusion thereon.

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**INDEPENDENT AUDITOR'S REPORT TO THE MEMBERS OF CARLISLE YOUTH ZONE  
(CONTINUED)**

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In connection with our audit of the financial statements, our responsibility is to read the other information and, in doing so, consider whether the other information is materially inconsistent with the financial statements or our knowledge obtained in the audit or otherwise appears to be materially misstated. If we identify such material inconsistencies or apparent material misstatements, we are required to determine whether there is a material misstatement in the financial statements or a material misstatement of the other information. If, based on the work we have performed, we conclude that there is a material misstatement of this other information, we are required to report that fact.

We have nothing to report in this regard.

**OPINION ON OTHER MATTERS PRESCRIBED BY THE COMPANIES ACT 2006**

In our opinion, based on the work undertaken in the course of the audit:

- the information given in the Trustees' report incorporating Directors' report for the financial year for which the financial statements are prepared is consistent with the financial statements; and
- the Trustees' report incorporating Directors' report has been prepared in accordance with applicable legal requirements.

**MATTERS ON WHICH WE ARE REQUIRED TO REPORT BY EXCEPTION**

In the light of our knowledge and understanding of the charity and its environment obtained in the course of the audit, we have not identified material misstatements in the Trustees' report incorporating Directors' report.

We have nothing to report in respect of the following matters where the Companies Act 2006 requires us to report to you if, in our opinion:

- adequate accounting records have not been kept, or returns adequate for our audit have not been received from branches not visited by us; or
- the financial statements are not in agreement with the accounting records and returns; or
- certain disclosures of trustees remuneration specified by law are not made; or
- we have not received all the information and explanations we require for our audit.

**RESPONSIBILITIES OF TRUSTEES**

As explained more fully in the Statement of Trustees' responsibilities, set out on page 9, the trustees are responsible for the preparation of the financial statements and for being satisfied that they give a true and fair view, and for such internal control as the trustees determine is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error.

In preparing the financial statements, the trustees are responsible for assessing the charity's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless the trustees either intend to liquidate the charity or to cease operations, or have no realistic alternative but to do so.

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**INDEPENDENT AUDITOR'S REPORT TO THE MEMBERS OF CARLISLE YOUTH ZONE  
(CONTINUED)**

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**AUDITOR'S RESPONSIBILITIES FOR THE AUDIT OF THE FINANCIAL STATEMENTS**

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with ISAs (UK) will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these financial statements.

The extent to which our procedures are capable of detecting irregularities, including fraud is detailed below:

Our audit procedures were designed to respond to those identified risks, including non-compliance with laws and regulations (irregularities) and fraud that are material to the financial statements. Our audit procedures included but were not limited to:

- Discussing with the management their policies and procedures regarding compliance with laws and regulations;
- Communicating identified laws and regulations throughout our engagement team and remaining alert to any indications of non-compliance throughout our audit; and
- Considering the risk of acts by the company which were contrary to the applicable laws and regulations, including fraud.

Our audit procedures in relation to fraud included but were not limited to:

- Making enquiries of the management on whether they had knowledge of any actual, suspected or alleged fraud;
- Gaining an understanding of the internal controls established to mitigate risks related to fraud;
- Discussing amongst the engagement team the risks of fraud; and
- Addressing the risks of fraud through management override of controls by performing journal entry testing.

We are not responsible for detecting fraud and preventing non-compliance and cannot be expected to detect all fraud and non-compliance with all laws and regulations. The primary responsibility for the prevention and detection of irregularities including fraud rests with both the management and the Directors. As with any audit, there remained a risk of non-detection of irregularities, as these may involve collusion, forgery, intentional omissions, misrepresentations or the override of internal controls.

A further description of our responsibilities is available on the Financial Reporting Council's website at: [www.frc.org.uk/auditorsresponsibilities](http://www.frc.org.uk/auditorsresponsibilities). This description forms part of our auditor's report.

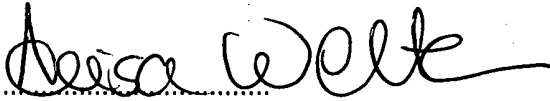
**Use of our report**

This report is made solely to the charitable company's trustees, as a body, in accordance with Chapter 3 of Part 16 of the Companies Act 2006. Our audit work has been undertaken so that we might state to the charity's trustees those matters we are required to state to them in an auditor's report and for no other purpose. To the fullest extent permitted by law, we do not accept or assume responsibility to anyone other than the charitable company and its trustees as a body, for our audit work, for this report, or for the opinions we have formed.

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**INDEPENDENT AUDITOR'S REPORT TO THE MEMBERS OF CARLISLE YOUTH ZONE  
(CONTINUED)**

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ALISON WELTON (Senior Statutory Auditor)  
For and on behalf of  
David Allen  
Chartered Accountants & Statutory Auditor  
Dalmar House  
Barras Lane Estate  
Dalston  
Carlisle  
CA5 7NY

Date: 5 September 2022



**CARLISLE YOUTH ZONE  
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**STATEMENT OF FINANCIAL ACTIVITIES FOR THE YEAR ENDED 31 MARCH 2022  
(INCLUDING INCOME AND EXPENDITURE ACCOUNT AND STATEMENT OF TOTAL  
RECOGNISED GAINS AND LOSSES)**

	Note	Unrestricted £	Restricted £	Total 2022 £
<b>Income:</b>				
Donations and legacies	3	291,894	456,093	747,987
<i>Income from charitable activities:</i>				
Youth Club	4	47,999	-	47,999
Other trading activities	5	53,082	-	53,082
Investment income	6	3,544	-	3,544
Total income		<u>396,519</u>	<u>456,093</u>	<u>852,612</u>
<b>Expenditure on:</b>				
<i>Costs of raising funds:</i>				
Raising funds	8	(28,268)	-	(28,268)
<i>Expenditure on charitable activities:</i>				
Youth Club	9	(307,530)	(618,590)	(926,120)
Other recognised gains and losses		<u>(7,470)</u>	<u>-</u>	<u>(7,470)</u>
Total expenditure		<u>(343,268)</u>	<u>(618,590)</u>	<u>(961,858)</u>
Net income/(expenditure)		<u>53,251</u>	<u>(162,497)</u>	<u>(109,246)</u>
Net movement in funds		53,251	(162,497)	(109,246)
<b>Reconciliation of funds</b>				
Total funds brought forward		<u>331,430</u>	<u>3,372,583</u>	<u>3,704,013</u>
Total funds carried forward	19	<u><u>384,681</u></u>	<u><u>3,210,086</u></u>	<u><u>3,594,767</u></u>

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**STATEMENT OF FINANCIAL ACTIVITIES FOR THE YEAR ENDED 31 MARCH 2022  
(CONTINUED)  
(INCLUDING INCOME AND EXPENDITURE ACCOUNT AND STATEMENT OF TOTAL  
RECOGNISED GAINS AND LOSSES)**

	<b>Note</b>	<b>Unrestricted £</b>	<b>Restricted £</b>	<b>Total 2021 £</b>
<b>Income:</b>				
Donations and legacies	3	348,778	458,270	807,048
<i>Income from charitable activities:</i>				
Youth Club	4	1,165	(277)	888
Other trading activities	5	26,278	-	26,278
Investment income	6	1,287	-	1,287
Other income		<u>101,597</u>	<u>-</u>	<u>101,597</u>
Total income		<u>479,105</u>	<u>457,993</u>	<u>937,098</u>
<b>Expenditure on:</b>				
<i>Costs of raising funds:</i>				
Raising funds	8	(22,633)	(6,816)	(29,449)
<i>Expenditure on charitable activities:</i>				
Youth Club	9	<u>(198,714)</u>	<u>(682,491)</u>	<u>(881,205)</u>
Total expenditure		<u>(221,347)</u>	<u>(689,307)</u>	<u>(910,654)</u>
Net income/(expenditure)		<u>257,758</u>	<u>(231,314)</u>	<u>26,444</u>
Net movement in funds		257,758	(231,314)	26,444
<b>Reconciliation of funds</b>				
Total funds brought forward		<u>73,672</u>	<u>3,603,897</u>	<u>3,677,569</u>
Total funds carried forward	19	<u>331,430</u>	<u>3,372,583</u>	<u>3,704,013</u>

All of the charity's activities derive from continuing operations during the above two periods.

The funds breakdown for 2022 and 2021 is shown in note 19.

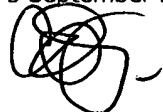
**CARLISLE YOUTH ZONE  
COMPANY LIMITED BY GUARANTEE**

**BALANCE SHEET AS AT 31 MARCH 2022**

	Note	2022 £	2021 £
<b>Fixed assets</b>			
Tangible assets	14	3,028,098	3,247,916
Investments	15	<u>189,141</u>	<u>-</u>
		3,217,239	3,247,916
<b>Current assets</b>			
Stocks	16	1,215	-
Debtors	17	74,037	39,431
Cash at bank and in hand		<u>403,781</u>	<u>732,787</u>
		479,033	772,218
<b>Creditors: Amounts falling due within one year</b>	18	<u>(101,505)</u>	<u>(316,121)</u>
<b>Net current assets</b>		<u>377,528</u>	<u>456,097</u>
<b>Net assets</b>		<u>3,594,767</u>	<u>3,704,013</u>
<b>Funds of the charity:</b>			
<b>Restricted</b>		3,210,086	3,372,583
<b>Unrestricted income funds</b>			
Unrestricted		<u>384,681</u>	<u>331,430</u>
<b>Total funds</b>	19	<u>3,594,767</u>	<u>3,704,013</u>

These accounts are prepared in accordance with the special provisions of Part 15 of the Companies Act 2006 and are for circulation to members of the company.

The financial statements on pages 15 to 38 were approved by the trustees, and authorised for issue on 5 September 2022 and signed on their behalf by:



.....  
Mr C N C Holmes  
Trustee

Registration number: 07113460

**CARLISLE YOUTH ZONE  
COMPANY LIMITED BY GUARANTEE**

**STATEMENT OF CASH FLOWS FOR THE YEAR ENDED 31 MARCH 2022**

	<b>Note</b>	<b>2022 £</b>	<b>2021 £</b>
<b>Cash flows from operating activities</b>			
Net cash (expenditure)/income		(109,246)	26,444
<b>Adjustments to cash flows from non-cash items</b>			
Depreciation	8	242,173	244,329
Investment income	6	(3,544)	(1,287)
Loss on disposal of tangible fixed assets		1,448	414
Revaluation of investments		7,470	-
		<u>138,301</u>	<u>269,900</u>
<b>Working capital adjustments</b>			
Increase in stocks	16	(1,215)	-
(Increase)/decrease in debtors	17	(34,606)	81,625
(Decrease)/increase in creditors	18	<u>(214,616)</u>	<u>235,313</u>
Net cash flows from operating activities		<u>(112,136)</u>	<u>586,838</u>
<b>Cash flows from investing activities</b>			
Interest receivable and similar income	6	2,100	1,286
Purchase of tangible fixed assets	14	(23,803)	(14,663)
Purchase of investments	15	(196,611)	-
Income from dividends	6	<u>1,444</u>	<u>-</u>
Net cash flows from investing activities		<u>(216,870)</u>	<u>(13,377)</u>
Net (decrease)/increase in cash and cash equivalents		(329,006)	573,461
Cash and cash equivalents at 1 April		<u>732,787</u>	<u>159,326</u>
Cash and cash equivalents at 31 March		<u><u>403,781</u></u>	<u><u>732,787</u></u>

All of the cash flows are derived from continuing operations during the above two periods.

**CARLISLE YOUTH ZONE  
COMPANY LIMITED BY GUARANTEE**

**NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 MARCH 2022**

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**1 CHARITABLE COMPANY STATUS**

The liability of the members is limited. Every member of the charitable company undertakes to contribute to the assets of the charitable company, in the event of the same being wound up while he or she is a member, or within one year after he or she ceases to be a member, for payment of the debts and liabilities of the charitable company contracted before he or she ceases to be a member, and of the costs, charges and expenses of winding up, and for the adjustment of the rights of the contributions among themselves, such amount as may be required not exceeding £10.

The charity is limited by guarantee, incorporated in England and Wales.

The address of its registered office is:

Victoria Place  
Carlisle  
CA1 1LR

The principal place of business is:

Victoria Place  
Carlisle  
CA1 1LR

These financial statements were authorised for issue by the trustees on 5 September 2022.

**2 ACCOUNTING POLICIES**

**Summary of significant accounting policies and key accounting estimates**

The principal accounting policies applied in the preparation of these financial statements are set out below. These policies have been consistently applied to all the years presented, unless otherwise stated.

**Statement of compliance**

The financial statements have been prepared in accordance with 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) - (Charities SORP (FRS 102)), the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102). They also comply with the Companies Act 2006 and Charities Act 2011.

**Basis of preparation**

Carlisle Youth Zone 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.

**CARLISLE YOUTH ZONE  
COMPANY LIMITED BY GUARANTEE**

**NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 MARCH 2022  
(CONTINUED)**

---

**2 ACCOUNTING POLICIES (continued)**

**Going concern**

The trustees consider that there are no material uncertainties about the charity's ability to continue as a going concern nor any significant areas of uncertainty that affect the carrying value of assets held by the charity.

**Judgements and key sources of estimation uncertainty**

The preparation of the financial statements requires management to make judgements, estimates and assumptions that affect the amounts reported. These estimates and judgements are continually reviewed and are based on experience and other factors, including expectations of future events that are believed to be reasonable under the circumstances. Actual results may differ from these estimates.

**Income**

All income is recognised once the charity has entitlement to the income, it is probable that the income will be received and the amount of the income receivable can be measured reliably.

***Donations***

Donations and similar income are included in the period in which they are receivable, which is when the charity becomes entitled to the resource.

***Grants receivable***

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.

Grants receivable from government and other agencies have been included as income from activities in furtherance of the charity's objects where these amount to a contract for services but as donations where money is given with greater freedom of use.

***Donated services and facilities***

Donated services and facilities are only included in income (with an equivalent amount in expenditure) where the benefit to the charity is reasonably quantifiable, measurable and material. The value placed on these resources is the estimated value to the charity of the service or facility received.

***Other trading activities***

Income from trading activities is recognised when there is evidence of entitlement, receipt is probable and its amount can be measured reliably.

***Investment income***

Investment income is accounted for in the year in which it is received.

**CARLISLE YOUTH ZONE  
COMPANY LIMITED BY GUARANTEE**

**NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 MARCH 2022  
(CONTINUED)**

---

**2 ACCOUNTING POLICIES (continued)**

***Charitable activities***

Entry fees are included in the period in which they are receivable.

**Expenditure**

All expenditure is recognised once there is a legal or constructive obligation to that expenditure, it is probable settlement is required and the amount can be measured reliably. Expenditure is recognised on an accruals basis as a liability is incurred. Expenditure includes any VAT, which cannot be recovered, and is reported as part of the expenditure to which it relates.

***Raising funds***

These comprise of those costs directly attributable to raising funds for the charity.

***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 have been calculated based on staff costs for each area.

**Taxation**

The charitable company is a registered charity and as such is exempt from Income Tax and Corporation Tax under the provision of the Income and Corporation Taxes Act 1988.

**Tangible fixed assets**

Individual fixed assets costing £500 or more are initially recorded at cost, less any subsequent accumulated depreciation and subsequent accumulated impairment losses.

**Depreciation and amortisation**

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

<b>Asset class</b>	<b>Depreciation method and rate</b>
Plant and Machinery	20% reducing balance
Fixtures and Fittings	20% reducing balance
Office Equipment	20% reducing balance
Motor Vehicles	25% reducing balance
Leasehold Property	22 year lease term

**CARLISLE YOUTH ZONE  
COMPANY LIMITED BY GUARANTEE**

**NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 MARCH 2022  
(CONTINUED)**

---

**2 ACCOUNTING POLICIES (continued)**

**Fixed asset investments**

Investments are a form of basic financial instrument and are initially recognised at their transaction value and subsequently measured at their fair value as at the balance sheet date using the closing quoted market price, except for the shares in the trading subsidiary which are carried at cost. The statement of financial activities includes the net gains and losses arising on revaluation and disposals throughout the year.

The charity does not acquire put options, derivatives or other complex financial instruments.

All gains and losses are taken to the Statement of Financial Activities as they arise. Realised gains and losses on investments are calculated as the difference between sales proceeds and their opening carrying value or their purchase value if acquired subsequent to the first day of the financial year. Unrealised gains and losses are calculated as the difference between the fair value at the year-end and their carrying value. Realised and unrealised investment gains and losses are combined in the Statement of Financial Activities. All monies invested during the year are unrestricted and therefore the asset and any returns all sit within the unrestricted reserves of the charity.

The main form of financial risk faced by the charity is that of volatility in equity markets and investment markets due to wider economic conditions, the attitude of investors to investment risk, and changes in sentiment concerning equities and within particular sectors or sub sectors.

**Fund structure**

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

Restricted income 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.

**Pensions costs**

The charitable company operates a defined contribution pension scheme for employees. The assets of the scheme are held separately from those of the charitable company. The annual contributions payable are charged to the Statement of Financial Activities.

**Financial instruments**

***Classification***

Financial assets and financial liabilities are recognised when the charity becomes a party to the contractual provisions of the instrument.

Financial liabilities and equity instruments are classified according to the substance of the contractual arrangements entered into.



**CARLISLE YOUTH ZONE  
COMPANY LIMITED BY GUARANTEE**

**NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 MARCH 2022  
(CONTINUED)**

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**2 ACCOUNTING POLICIES (continued)**

***Recognition and measurement***

All financial assets and liabilities are initially measured at transaction price (including transaction costs), except for those financial assets classified as at fair value through profit or loss, which are initially measured at fair value (which is normally the transaction price excluding transaction costs), unless the arrangement constitutes a financing transaction.

Financial assets and liabilities are only offset in the statement of financial position when, and only when there exists a legally enforceable right to set off the recognised amounts and the charity intends either to settle on a net basis, or to realise the asset and settle the liability simultaneously.

Financial assets are derecognised when and only when a) the contractual rights to the cash flows from the financial asset expire or are settled, b) the charity transfers to another party substantially all of the risks and rewards of ownership of the financial asset, or c) the charity, despite having retained some, but not all, significant risks and rewards of ownership, has transferred control of the asset to another party.

Financial liabilities are derecognised only when the obligation specified in the contract is discharged, cancelled or expires.

**CARLISLE YOUTH ZONE  
COMPANY LIMITED BY GUARANTEE**

**NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 MARCH 2022  
(CONTINUED)**

**3 INCOME FROM DONATIONS AND LEGACIES**

	Unrestricted		Total	Total
	General	Restricted	2022	2021
	£	£	£	£
<b>Donations</b>				
Private sector support	242,122	-	242,122	201,771
<b>Grants receivable</b>				
Grants and trusts	49,772	456,093	505,865	605,277
	<u>291,894</u>	<u>456,093</u>	<u>747,987</u>	<u>807,048</u>

**4 INCOME FROM CHARITABLE ACTIVITIES**

	Unrestricted	Total	Total
	General	2022	2021
	£	£	£
Entry fees	<u>47,999</u>	<u>47,999</u>	<u>888</u>

**5 INCOME FROM OTHER TRADING ACTIVITIES**

	Unrestricted	Total	Total
	General	2022	2021
	£	£	£
Shop income	8,864	8,864	-
Fundraising events	(850)	(850)	(1,100)
Room hire	39,728	39,728	24,900
Sundry income - unrestricted funds	<u>5,340</u>	<u>5,340</u>	<u>2,478</u>
	<u>53,082</u>	<u>53,082</u>	<u>26,278</u>

**CARLISLE YOUTH ZONE  
COMPANY LIMITED BY GUARANTEE**

**NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 MARCH 2022  
(CONTINUED)**

**6 INVESTMENT INCOME**

	<b>Unrestricted</b>		
	<b>General</b>	<b>Total</b>	<b>Total</b>
	<b>£</b>	<b>2022</b>	<b>2021</b>
		<b>£</b>	<b>£</b>
Income from dividends;			
Dividends receivable	1,444	1,444	-
Bank interest receivable	2,100	2,100	1,287
	<u>3,544</u>	<u>3,544</u>	<u>1,287</u>

**7 OTHER INCOME**

Other income of £nil (2021: £101,597) relates to Coronavirus Job Retention Scheme grants received.

**8 EXPENDITURE ON RAISING FUNDS**

**a) Costs of fund raising**

	<b>Unrestricted</b>		
	<b>General</b>	<b>Total</b>	<b>Total</b>
	<b>£</b>	<b>2022</b>	<b>2021</b>
		<b>£</b>	<b>£</b>
<b>Direct costs</b>			
Wages and salaries	<u>23,823</u>	<u>23,823</u>	<u>22,633</u>

**CARLISLE YOUTH ZONE  
COMPANY LIMITED BY GUARANTEE**

**NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 MARCH 2022  
(CONTINUED)**

**8 EXPENDITURE ON RAISING FUNDS (continued)**

**b) Costs of commercial trading operations**

	Unrestricted		
	General	Total	Total
	£	2022	2021
		£	£
<b>Direct costs</b>			
Purchases - restricted funds	-	-	6,816
Purchases - unrestricted funds	4,445	4,445	-
	-	-	-
	<u>4,445</u>	<u>4,445</u>	<u>6,816</u>

**9 EXPENDITURE ON CHARITABLE ACTIVITIES**

	Unrestricted	Restricted	Total	Total
	funds	funds	2022	2021
	£	£	£	£
Purchases	8,781	27,602	36,383	52,076
Wages, Employer's national insurance contributions and pension contributions	140,579	273,017	413,596	385,156
Depreciation	14,419	227,754	242,173	244,741
Other costs	<u>143,751</u>	<u>90,217</u>	<u>233,968</u>	<u>199,232</u>
	<u>307,530</u>	<u>618,590</u>	<u>926,120</u>	<u>881,205</u>

£343,268 (2021 - £198,714) of the above expenditure was attributable to unrestricted funds and £618,590 (2021 - £682,491) to restricted funds.

**CARLISLE YOUTH ZONE  
COMPANY LIMITED BY GUARANTEE**

**NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 MARCH 2022  
(CONTINUED)**

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**10 NET INCOMING/OUTGOING RESOURCES**

Net (outgoing)/incoming resources for the year include:

	<b>2022</b>	<b>2021</b>
	<b>£</b>	<b>£</b>
Audit fees	3,720	3,720
Other non-audit services	780	780
Loss on disposal of tangible fixed assets	1,448	414
Depreciation of fixed assets	<u>242,173</u>	<u>244,329</u>

**11 TRUSTEES REMUNERATION AND EXPENSES**

No trustees, nor any persons connected with them, have received any remuneration from the charity during the year.

No trustees have received any reimbursed expenses or any other benefits from the charity during the year.

**12 STAFF COSTS**

The aggregate payroll costs were as follows:

	<b>2022</b>	<b>2021</b>
	<b>£</b>	<b>£</b>
<b>Staff costs during the year were:</b>		
Wages and salaries	447,811	386,944
Social security costs	20,354	19,840
Pension costs	<u>18,321</u>	<u>14,689</u>
	<u>486,486</u>	<u>421,473</u>

**CARLISLE YOUTH ZONE  
COMPANY LIMITED BY GUARANTEE**

**NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 MARCH 2022  
(CONTINUED)**

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**12 STAFF COSTS (continued)**

The monthly average number of persons (including senior management team) employed by the charity during the year was as follows:

	<b>2022 No</b>	<b>2021 No</b>
Youth worker	27	23
Administration and support staff	<u>12</u>	<u>12</u>
	<u>39</u>	<u>35</u>

Contributions to the employee pension schemes for the year totalled £18,321 (2021 - £14,689).

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

The total employee benefits of the key management personnel of the charity were £135,243 (2021 - £140,409).

**13 TAXATION**

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

**CARLISLE YOUTH ZONE  
COMPANY LIMITED BY GUARANTEE**

**NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 MARCH 2022 (CONTINUED)**

**14 TANGIBLE FIXED ASSETS**

	<b>Leasehold Property £</b>	<b>Fixtures and Fittings £</b>	<b>Motor Vehicles £</b>	<b>Office Equipment £</b>	<b>Plant and Machinery £</b>	<b>Total £</b>
<b>Cost</b>						
At 1 April 2021	4,984,490	78,992	19,450	32,993	71,505	5,187,430
Additions	-	23,803	-	-	-	23,803
Disposals	-	-	-	(2,298)	(3,275)	(5,573)
At 31 March 2022	<u>4,984,490</u>	<u>102,795</u>	<u>19,450</u>	<u>30,695</u>	<u>68,230</u>	<u>5,205,660</u>
<b>Depreciation</b>						
At 1 April 2021	1,812,542	49,575	14,834	20,472	42,091	1,939,514
Charge for the year	226,568	6,354	1,154	2,423	5,674	242,173
Eliminated on disposals	-	-	-	(1,892)	(2,233)	(4,125)
At 31 March 2022	<u>2,039,110</u>	<u>55,929</u>	<u>15,988</u>	<u>21,003</u>	<u>45,532</u>	<u>2,177,562</u>
<b>Net book value</b>						
At 31 March 2022	<u>2,945,380</u>	<u>46,866</u>	<u>3,462</u>	<u>9,692</u>	<u>22,698</u>	<u>3,028,098</u>
At 31 March 2021	<u>3,171,948</u>	<u>29,417</u>	<u>4,616</u>	<u>12,521</u>	<u>29,414</u>	<u>3,247,916</u>

**CARLISLE YOUTH ZONE  
COMPANY LIMITED BY GUARANTEE**

**NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 MARCH 2022  
(CONTINUED)**

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**14 TANGIBLE FIXED ASSETS (continued)**

Included within the net book value of land and buildings above is £Nil (2021 - £Nil) in respect of freehold land and buildings and £2,945,380 (2021 - £3,171,948) in respect of leasehold land and buildings.

The property from which the charity operates was built by OnSide Northwest Ltd with the aid of a grant of £4,980,234 from the Big Lottery. On 26 March 2013 OnSide Northwest Land and Buildings Ltd gifted the remainder of the 25 year lease in the property, which started on 19 February 2010, to the charity. The trustees have valued this gifted property as £4,980,234, being the value of the initial grant that funded its development. In the trustees' opinion this value is reasonable.

**Secured Assets**

The property from which the charity operates was built from a grant of £4,980,234 from the Big Lottery. The grant is held on trust and is repayable if the terms of the grant are not met. The Big Lottery has a legal charge on the property.

**15 FIXED ASSET INVESTMENTS**

**Other investments**

	<b>Listed investments £</b>	<b>Total £</b>
<b>Cost or Valuation</b>		
Additions	196,611	196,611
Revaluation	<u>(7,470)</u>	<u>(7,470)</u>
At 31 March 2022	<u>189,141</u>	<u>189,141</u>
<b>Net book value</b>		
At 31 March 2022	<u>189,141</u>	<u>189,141</u>



**CARLISLE YOUTH ZONE  
COMPANY LIMITED BY GUARANTEE**

**NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 MARCH 2022  
(CONTINUED)**

**16 STOCK**

	<b>2022</b>	<b>2021</b>
	<b>£</b>	<b>£</b>
Stocks	<u>1,215</u>	<u>-</u>

**17 DEBTORS**

	<b>2022</b>	<b>2021</b>
	<b>£</b>	<b>£</b>
Trade debtors	6,341	16,542
Prepayments and accrued income	<u>67,696</u>	<u>22,889</u>
	<u>74,037</u>	<u>39,431</u>

**18 CREDITORS: amounts falling due within one year**

	<b>2022</b>	<b>2021</b>
	<b>£</b>	<b>£</b>
Trade creditors	22,020	29,634
Other taxation and social security	6,514	5,743
Other creditors	2,863	2,133
Accruals and deferred income	<u>70,108</u>	<u>278,611</u>
	<u>101,505</u>	<u>316,121</u>
	<b>2022</b>	<b>2021</b>
	<b>£</b>	<b>£</b>
Deferred income at 1 April 2021	(265,826)	(29,200)
Resources deferred in the period	(51,100)	(236,626)
Amounts released from previous periods	<u>265,826</u>	<u>-</u>
Deferred income at year end	<u>(51,100)</u>	<u>(265,826)</u>

**CARLISLE YOUTH ZONE  
COMPANY LIMITED BY GUARANTEE**

**NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 MARCH 2022  
(CONTINUED)**

**19 FUNDS**

	<b>Balance at 1 April 2021 £</b>	<b>Incoming resources £</b>	<b>Resources expended £</b>	<b>Balance at 31 March 2022 £</b>
<b>Unrestricted</b>				
<i>General</i>				
General funds	331,430	396,518	(343,267)	384,681
<b>Restricted</b>				
Children In Need	5,032	106,302	(80,685)	30,649
TTM Unit	-	3,500	(936)	2,564
Book club	-	9,738	(417)	9,321
CCC COMP schools project	-	9,560	(9,560)	-
Capital grant	-	50,673	(27,342)	23,331
Culture of Health	-	9,063	(8,673)	390
Fixed assets	3,201,981	-	(226,568)	2,975,413
Minibus	2,817	-	(715)	2,102
Queens Trust	125,000	-	-	125,000
Francis C Scott	15,192	14,100	(19,892)	9,400
Four Acre Trust	11,873	30,000	(30,000)	11,873
The Three Monkeys Trust	-	5,000	(5,000)	-
Bailey Thomas	-	5,000	(2,613)	2,387
Masonic	5,838	-	(5,838)	-
Hello Future	-	1,250	(1,250)	-
Julia and Hans Rausing Trust	-	166,241	(166,241)	-
Cumbria County Council	-	10,000	(10,000)	-
Dickon Trust	4,850	-	-	4,850
HAF	-	25,667	(22,861)	2,806
Cafe Revamp	-	10,000	-	10,000
<b>Total restricted</b>	<b>3,372,583</b>	<b>456,094</b>	<b>(618,591)</b>	<b>3,210,086</b>
<b>Total funds</b>	<b>3,704,013</b>	<b>852,612</b>	<b>(961,858)</b>	<b>3,594,767</b>

**CARLISLE YOUTH ZONE  
COMPANY LIMITED BY GUARANTEE**

**NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 MARCH 2022  
(CONTINUED)**

**19 FUNDS (continued)**

	Balance at 1 April 2020 £	Income £	Expenditure £	Transfers £	Balance at 31 March 2021 £
<b>Unrestricted</b>					
<i>General</i>					
General funds	73,672	479,105	(221,347)	-	331,430
<b>Restricted</b>					
Children In Need	3,672	52,685	(47,950)	(3,375)	5,032
England Sports Council					
Lottery	6,481	-	(6,481)	-	-
Book club	-	5,000	(5,000)	-	-
Fixed assets	3,427,719	-	(231,628)	5,890	3,201,981
Minibus	3,771	-	(954)	-	2,817
Queens Trust	125,000	-	-	-	125,000
Francis C Scott	11,659	13,800	(10,267)	-	15,192
Four Acre Trust	7,619	22,809	(18,555)	-	11,873
Beatrice Laing Trust	1,685	5,000	(6,685)	-	-
Masonic	5,562	10,000	(9,724)	-	5,838
Police Commissioner	-	3,367	(1,948)	(1,419)	-
Archery & Climbing	2,468	-	(2,468)	-	-
Hello Future	-	5,000	(5,000)	-	-
Covid 19 Response	-	13,619	(13,619)	-	-
England Sports Council					
Lottery/Lottery Sport	-	10,000	(10,000)	-	-
DCMS	-	284,996	(284,996)	-	-
Food Project	-	1,400	(1,400)	-	-
Schreier Foundation	-	2,500	(2,500)	-	-
North Pennines AONB					
Partnership	-	1,467	(1,467)	-	-
E C Graham	-	10,000	(10,000)	-	-
Fringe/Helen Hamlyn	1,000	-	(1,000)	-	-
Holiday Hunger	-	4,000	(4,000)	-	-
Dickon Trust	1,096	4,850	-	(1,096)	4,850
Music Grant	6,165	7,500	(13,665)	-	-
<b>Total restricted</b>	<u>3,603,897</u>	<u>457,993</u>	<u>(689,307)</u>	<u>-</u>	<u>3,372,583</u>
<b>Total funds</b>	<u>3,677,569</u>	<u>937,098</u>	<u>(910,654)</u>	<u>-</u>	<u>3,704,013</u>

**CARLISLE YOUTH ZONE  
COMPANY LIMITED BY GUARANTEE**

**NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 MARCH 2022  
(CONTINUED)**

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**19 FUNDS (continued)**

**Fixed assets**

The building used by the Youth Zone was donated by Onside North West Limited. Other fixtures and fittings have also been donated to the Charity.

**Queens Trust**

The youth zone received a grant of £100,000 from the Queens Trust in the year to 31st March 2018, which was to be held in reserve as a contingency fund to be used to aid recovery in the event of a future flood. A grant of £25,000 was also received to fund the operations of the work amongst young people.

**Francis C Scott**

Full 3-year funding of the salary for the Arts Coordinator.

**Four Acre trust**

Full 3-year funding of the salary for the Mentoring Coordinator.

**Beatrice Laing Trust**

General funding, over 3 years, toward the delivery costs of Inclusion Club.

**Bailey Thomas Charitable Fund**

Part funding of one year's salary for the Inclusion Club Coordinator

**Masonic Charitable Foundation**

Part funding of the salary for the Inclusion Club Coordinator for 3 years.

**Dickon Trust**

A grant to purchase sports equipment to encourage inactive young people to try new sports.

**Ernest Hecht Music Grant**

A grant in part support of the salary for the Music Coordinator.

**Children in Need**

This three year grant funds young people defined as the most deprived and in need to complete what to many are everyday activities and items which they may not usually have access to, including home cooking workshops, completing a bucket list of activities, health and hygiene workshops and supplies. This also funds youth workers for delivery.

**Cumbria Police and Crime Commissioner**

A grant to support the costs of outreach work in connect with Covid-19

**Hello Future**

A grant to help support young people make informed decisions about their future after leaving school.

**CARLISLE YOUTH ZONE  
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**NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 MARCH 2022  
(CONTINUED)**

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**19 FUNDS (continued)**

**England Sports Council/Lottery Sport**

Grant from England Sport Community Lottery to support general activities through the Covid-19 pandemic.

**DCMS**

Grant from the Department for Digital, Culture, Media and Sport to support general activities through the Covid-19 pandemic.

**Food Project**

Grants from Proven Family Trust and the Cumbria Community Foundation to support a cooking project.

**Schreier Foundation**

A grant to cover room hire costs for the mentoring programme.

**North Pennines AONB Partnership**

A grant to cover the Fell Foot Project, outside activities.

**EC Graham Charitable Settlement**

Grant to support general activities through the Covid-19 pandemic.

**Rotary Club**

This funded the difference between the insurance settlement and the cost of a replacement bus.

**Capital**

Capital Grant for equipment to replace items lost in the flood and enable the charity to get up and running for the young people as quickly as possible

**Three Monkeys Trust**

Three-year support towards the salary of our Music Co-ordinator who is tasked with driving and developing an ambitious programme of music-making and professional music career opportunities.

**Culture of Health - Ogelsby Charitable Trust**

Two-year support from Ogelsby Charitable Trust, via Onside North West to fund a Health & Wellbeing focused post to introduce and embed a culture of Health and Wellbeing to the CYZ.

**Holiday Activities and Food Fund (HAF) (Cumbria County Council)**

Funds holiday places and hot meals for children on free school meals. On average 30 young people per day in the school holidays have benefited from this fund.

**Cumbria County Council Covid Outbreak Mitigations Fund - M:Unit (TTM Unit)**

Partnership bid with M:Unit and distributed by M:Unit towards the employment of a Syrian speaking Youth Worker aimed at community integrations for Syrian refugees.

**CARLISLE YOUTH ZONE  
COMPANY LIMITED BY GUARANTEE**

**NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 MARCH 2022  
(CONTINUED)**

**19 FUNDS (continued)**

**Cumbria County Council Covid Outbreak Mitigations Fun - School Project**

Funded CYZ to work with 2 local primary schools on a 12 week project to look at mental health and healthy eating following the Covid-19 outbreak.

**Book Club**

A grant to purchase both hard copy and graphic books for young people in our recently-founded Junior and Senior Book Clubs. The grant will also pay for bookshop trips and author visits, the intention of which is to make reading fun, accessible, and inspirational.

**Julia and Hans Rausing Trust**

A grant towards CYZ core costs during and in the aftermath of the coronavirus crisis. The grant was largely used to pay for the salaries of some key members of staff, as well as other costs including insurance.

**Cumbria County Council**

Funding to work with 12-18 year olds within in not in education, employment or training (NEET) category.

**Café Revamp**

Grants to turn our current café from a shabby and tired space that is no longer fit-for-purpose, into the vibrant, on-trend, beating heart of our Centre the young people have asked for.

**20 ANALYSIS OF NET ASSETS BETWEEN FUNDS**

	<b>Unrestricted</b>		<b>Total funds at 31 March 2022</b>
	<b>General £</b>	<b>Restricted £</b>	<b>£</b>
Tangible fixed assets	246,381	2,970,858	3,217,239
Net current assets	138,300	239,228	377,528
Total net assets	<u>384,681</u>	<u>3,210,086</u>	<u>3,594,767</u>
	<b>Unrestricted</b>		<b>Total funds at 31 March 2021</b>
	<b>General £</b>	<b>Restricted £</b>	<b>£</b>
Tangible fixed assets	43,117	3,204,799	3,247,916
Net current assets	288,313	167,784	456,097
Total net assets	<u>331,430</u>	<u>3,372,583</u>	<u>3,704,013</u>

**CARLISLE YOUTH ZONE  
COMPANY LIMITED BY GUARANTEE**

**NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 MARCH 2022  
(CONTINUED)**

**21 ANALYSIS OF NET FUNDS**

	<b>At 1 April 2021 £</b>	<b>Financing cash flows £</b>	<b>At 31 March 2022 £</b>
Cash at bank and in hand	<u>732,787</u>	<u>(329,006)</u>	<u>403,781</u>
Net debt	<u>732,787</u>	<u>(329,006)</u>	<u>403,781</u>
	<b>At 1 April 2020 £</b>	<b>Financing cash flows £</b>	<b>At 31 March 2021 £</b>
Cash at bank and in hand	<u>159,326</u>	<u>573,461</u>	<u>732,787</u>
Net debt	<u>159,326</u>	<u>573,461</u>	<u>732,787</u>

**CARLISLE YOUTH ZONE  
COMPANY LIMITED BY GUARANTEE**

**NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 MARCH 2022  
(CONTINUED)**

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**22 RELATED PARTY TRANSACTIONS**

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

During the year the charity received a £50,000 (2021 - £60,000) donation from Kingmoor Park Holdings Ltd a company connected to Mr B K Scowcroft (Trustee).

During the year the charity received a £6,000 (2021 - £5,500) donation from Fielden Marshall Glover Strutt a company connected to Mr N S Marshall (Trustee).

During the year the charity received a £6,000 (2021 - £6,000) donation from Armstrong Watson a company connected to Ms L Graham (Trustee).

**23 COMPANY LIMITED BY GUARANTEE**

The liability of the members is limited. Every member of the charity undertakes to contribute to the assets of the charity, in the event of the same being wound up while he is a member, or within one year after he or she ceases to be a member, for payment of the debtors and liabilities of the charity contracted before he or she ceases to be a member, and of the costs, charges and expenses of winding up, and for the adjustment of the rights of the contributions among themselves, such amount as may be required not exceeding ten pounds.

**24 BUSINESS RATES**

The charitable company has benefited from a business rates holiday.