

COMPANY REGISTRATION NUMBER: 07113460

CHARITY REGISTRATION NUMBER: 1134974

Registrar of Companies

CARLISLE YOUTH ZONE

COMPANY LIMITED BY GUARANTEE

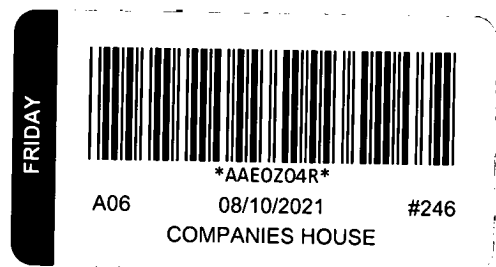
ANNUAL REPORT AND FINANCIAL STATEMENTS

FOR THE YEAR ENDED

31 MARCH 2021

CYZ

An **OnSide** Youth Zone



David Allen

Chartered Accountants & Statutory Auditor

Dalmar House

Barras Lane Estate

Dalston

Carlisle

CA5 7NY

**CARLISLE YOUTH ZONE
COMPANY LIMITED BY GUARANTEE**

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**CARLISLE YOUTH ZONE
COMPANY LIMITED BY GUARANTEE**

REFERENCE AND ADMINISTRATIVE DETAILS

Trustees

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
Mrs E J Goddard (resigned 19 July 2021)
Mr W Stobart
Ms H A Blears
Ms L Graham
Ms D Wright (appointed 18 August 2020)

Principal Office

Victoria Place
Carlisle
CA1 1LR

The charity is incorporated in England and Wales.

Company Registration Number

07113460

Charity Registration Number

1134974

Auditor

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

Bankers

Cumberland Building Society
Cumberland House
Castle Street
Carlisle
CA3 8RX

**CARLISLE YOUTH ZONE
COMPANY LIMITED BY GUARANTEE**

TRUSTEES' REPORT INCORPORATING DIRECTORS' REPORT

The trustees, who are directors for the purposes of company law, present the annual report together with the financial statements of the charitable company for the year ended 31 March 2021.

TRUSTEES

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

Mrs E J Goddard (resigned 19 July 2021)

Mr W Stobart

Ms H A Blears

Ms L Graham

Ms D Wright (appointed 18 August 2020)

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.

**CARLISLE YOUTH ZONE
COMPANY LIMITED BY GUARANTEE**

TRUSTEES' REPORT INCORPORATING DIRECTORS' REPORT (CONTINUED)

Members' 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.

**CARLISLE YOUTH ZONE
COMPANY LIMITED BY GUARANTEE**

TRUSTEES' REPORT INCORPORATING DIRECTORS' REPORT (CONTINUED)

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.

There is a senior management team representing our three functional areas:

- delivery
- financial and administration
- income generation, marketing and communications

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:

- management information system
- project evaluation
- outcome measurements
- testimonial feedback
- regular consultation with stakeholders
- HRM processes as described above
- talking to young people

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

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.

**CARLISLE YOUTH ZONE
COMPANY LIMITED BY GUARANTEE**

TRUSTEES' REPORT INCORPORATING DIRECTORS' REPORT (CONTINUED)

OBJECTIVES AND ACTIVITIES

Aims and 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 a disability).

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.

**CARLISLE YOUTH ZONE
COMPANY LIMITED BY GUARANTEE**

TRUSTEES' REPORT INCORPORATING DIRECTORS' REPORT (CONTINUED)

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

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 have regard to the Charity Commission's 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.

**CARLISLE YOUTH ZONE
COMPANY LIMITED BY GUARANTEE**

TRUSTEES' REPORT INCORPORATING DIRECTORS' REPORT (CONTINUED)

Equal opportunities policy

The trustees recognise that equal opportunities should be an integral part of good practice within the workplace. The charitable company aims to work to equal opportunities in all areas of its activities including creating a working environment in which the contribution and needs of all people are fully valued.

Disabled persons

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.

**CARLISLE YOUTH ZONE
COMPANY LIMITED BY GUARANTEE**

TRUSTEES' REPORT INCORPORATING DIRECTORS' REPORT (CONTINUED)

Achievements and performance

Due to Covid, the past year has been one of the most challenging years since Carlisle Youth Zone (CYZ) opened. In a time when young people needed CYZ the most, the charity was forced to close the doors to the Centre and find new ways to connect with young people. CYZ took the youth offering virtual to ensure young people still had someone to talk to and something to do. During the year, over 700 zoom sessions were ran in a wide variety of areas to ensure there was something for everyone - from yoga to book club.

CYZ went into the community for outreach sessions as soon as restrictions permitted, and in the Summer of 2020 alone engaged with over 200 individual young people. Within the community, and with young people off school, CYZ was a key partner in delivering over 4000 food parcels to young people over the summer holidays. This provided a valuable 'check in' at each drop off for the young people and their families. Finally, when face to face activities could resume, staff at the charity were able to see young people again and CYZ was only just beginning to see the impact of Covid on young people - from money worries, mental health, confidence, loneliness, anxiety and grief were just some of the issues encountered.

The Trustees are very proud of the way the charity and the team have responded to the challenges of the past year. The team have been inspirational - every challenge was viewed as an opportunity to reach out to the young people of Carlisle and nothing has ever been out of reach.

During this year our membership has understandably taken a dip. However we are already seeing membership figures escalate once again now restrictions have been lifted. The retention of these members, recruitment of new members and reaching out to all old members, who have not returned yet, will remain a key objective for the next year.

Looking forward, our vision for the next year remains clear - to support young people in whatever capacity they need from us to ensure they reach their potential. We will shape our work to what the young people and the community needs and we are prepared to be adaptable as the full effects of Covid are seen. At the time of writing this we are running a pilot of working in one of the most diverse and deprived wards in Carlisle - which, if successful, will be rolled out across other wards in Carlisle.

We have also been successful in funding under the Holiday Activities and Food Programme, which will see us providing holiday club spaces for young people on free school meals. With a new programme about to be launched in time for the new school term it's a really exciting time to be involved in Carlisle Youth Zone.

The income over the past year has been truly exceptional - CYZ has been very fortunate to receive one off funding in a number of areas as well as being successful as part of an OnSide bid for DCMS community match challenge - where CYZ was able to raise £290,000 of one off funding which the government then matched. CYZ also took advantage of the furlough scheme in the early days of the scheme when the charity was unable to run at full capacity due to the government imposed restrictions.

**CARLISLE YOUTH ZONE
COMPANY LIMITED BY GUARANTEE**

TRUSTEES' REPORT INCORPORATING DIRECTORS' REPORT (CONTINUED)

FINANCIAL REVIEW

Whilst the year to 31 March 2021 proved incredibly difficult operationally, the fundraising team have worked hard to secure alternative grant funding in the absence of contributions from young people, fundraising events and an understandable reduction in private sector support. With CYZ having to shut its doors for periods in the year, contributions fell £49,002 to £888 in 2021. Fundraising and trading income also reduced by £79,685 to £26,278 in 2021 as a result of the restrictions in place and the inability to hold fundraising events.

With some assisted match funding, grant income increased by £442,498 to £605,277 in 2021. These grants are to support both existing and new projects, and include £284,996 DCMS income received in partnership with OnSide Youth Zones to deliver support and respite to our young people during the pandemic.

As expected, expenditure on charitable activities decreased by £45,765 to £881,205 in 2021, and this was largely due to the change in service delivery from onsite to remote. Restrictions prevented CYZ from operating in its usual way at full capacity, and with additional government support, achieved cost savings as a result.

Support costs decreased by £181,047 to £104,023 despite using the period of closure to invest in like for like repair work on the building whilst it was empty.

At the end of the year unrestricted funds held were £331,430 compared to £73,672 at the end of last year.

Policy on reserves

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. A proportion of funds raised from the private sector against which the DCMS Community Match Challenge project was 'matched' in 2020/21 are held within the unrestricted reserves. There is an expectation that the Charity will spend this within the next financial period.

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.

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.

**CARLISLE YOUTH ZONE
COMPANY LIMITED BY GUARANTEE**

TRUSTEES' REPORT INCORPORATING DIRECTORS' REPORT (CONTINUED)

PLANS FOR FUTURE PERIODS

Objective	Plans
Grow membership to 2000, targeting young people from the most disadvantaged backgrounds	A series of recruitment activities and consultation
Achieve sustainability	Control costs, stabilise income from grants and trusts and increase corporate fundraising
Recruit at least 20 more regular and committed volunteers and integrate them into all aspects of the running of the Youth Zone	Recruitment, revised training program, improved induction and support to improve retention
Ensure an excellent youth club provision	<ul style="list-style-type: none">• 10 activities minimum at each club• developmental opportunities• supportive opportunities• excellent facilities and resources• accredited learning
Develop Carlisle Youth Zone as a community asset	<ul style="list-style-type: none">• strategic positioning• adding to the local offer for young people, not duplicating or missing gaps• transparent and strong commitment to partnership working
Measure Carlisle Youth Zone's impact	<ul style="list-style-type: none">• Management Information System• reporting processes identified and implemented (internal communications)
Improve the participation of young people in decision making	<ul style="list-style-type: none">• further develop range and tools of feedback
Efficiency	<ul style="list-style-type: none">• to ensure value for money• develop more cross service partnerships• internal efficiencies

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.

**CARLISLE YOUTH ZONE
COMPANY LIMITED BY GUARANTEE**

TRUSTEES' REPORT INCORPORATING DIRECTORS' REPORT (CONTINUED)

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.

**CARLISLE YOUTH ZONE
COMPANY LIMITED BY GUARANTEE**

TRUSTEES' REPORT INCORPORATING DIRECTORS' REPORT (CONTINUED)

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:

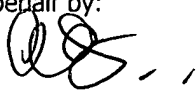
- select suitable accounting policies and apply them consistently;
- observe the methods and principles in the Charities SORP;
- make judgements and accounting estimates that are reasonable and prudent;
- state whether applicable UK Accounting Standards have been followed, subject to any material departures 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.

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 14 September 2021 and signed on its behalf by:



.....
Mr C N C Holmes
Trustee

**CARLISLE YOUTH ZONE
COMPANY LIMITED BY GUARANTEE**

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

OPINION

We have audited the financial statements of Carlisle Youth Zone (the 'charity') for the year ended 31 March 2021, 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 2021 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.

**CARLISLE YOUTH ZONE
COMPANY LIMITED BY GUARANTEE**

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

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 company 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 12, 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.

**CARLISLE YOUTH ZONE
COMPANY LIMITED BY GUARANTEE**

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

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.

Irregularities, including fraud, are instances of non-compliance with laws and regulations. We design procedures in line with our responsibilities, outlined above, to detect material misstatements in respect of irregularities, including fraud. 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.

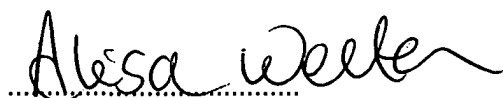
A further description of our responsibilities is available on the Financial Reporting Council's website at: www.frc.org.uk/auditorsresponsibilities. This description forms part of our auditor's report.

**CARLISLE YOUTH ZONE
COMPANY LIMITED BY GUARANTEE**

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

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.



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: 14 September 2021

**CARLISLE YOUTH ZONE
COMPANY LIMITED BY GUARANTEE**

**STATEMENT OF FINANCIAL ACTIVITIES FOR THE YEAR ENDED 31 MARCH 2021
(INCLUDING INCOME AND EXPENDITURE ACCOUNT AND STATEMENT OF TOTAL
RECOGNISED GAINS AND LOSSES)**

	Note	Unrestricted £	Restricted £	Total 2021 £
Income:				
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	7	101,597	-	101,597
Total income		<u>479,105</u>	<u>457,993</u>	<u>937,098</u>
Expenditure on:				
<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
Reconciliation of funds				
Total funds brought forward		<u>73,672</u>	<u>3,603,897</u>	<u>3,677,569</u>
Total funds carried forward	17	<u>331,430</u>	<u>3,372,583</u>	<u>3,704,013</u>

**CARLISLE YOUTH ZONE
COMPANY LIMITED BY GUARANTEE**

**STATEMENT OF FINANCIAL ACTIVITIES FOR THE YEAR ENDED 31 MARCH 2021
(CONTINUED)
(INCLUDING INCOME AND EXPENDITURE ACCOUNT AND STATEMENT OF TOTAL
RECOGNISED GAINS AND LOSSES)**

	Note	Unrestricted £	Restricted £	Total 2020 £
Income:				
Donations and legacies	3	406,731	117,353	524,084
<i>Income from charitable activities:</i>				
Youth Club	4	49,890	-	49,890
Other trading activities	5	105,963	-	105,963
Investment income	6	<u>2,087</u>	<u>-</u>	<u>2,087</u>
Total income		<u>564,671</u>	<u>117,353</u>	<u>682,024</u>
Expenditure on:				
<i>Costs of raising funds:</i>				
Raising funds	8	(59,682)	(1,062)	(60,744)
<i>Expenditure on charitable activities:</i>				
Youth Club	9	<u>(579,517)</u>	<u>(347,453)</u>	<u>(926,970)</u>
Total expenditure		<u>(639,199)</u>	<u>(348,515)</u>	<u>(987,714)</u>
Net expenditure		<u>(74,528)</u>	<u>(231,162)</u>	<u>(305,690)</u>
Net movement in funds		(74,528)	(231,162)	(305,690)
Reconciliation of funds				
Total funds brought forward		<u>148,200</u>	<u>3,835,059</u>	<u>3,983,259</u>
Total funds carried forward	17	<u>73,672</u>	<u>3,603,897</u>	<u>3,677,569</u>

All of the charity's activities derive from continuing operations during the above two periods.
The funds breakdown for 2021 and 2020 is shown in note 17.

**CARLISLE YOUTH ZONE
COMPANY LIMITED BY GUARANTEE**

BALANCE SHEET AS AT 31 MARCH 2021

	Note	2021 £	2020 £
Fixed assets			
Tangible assets	14	3,247,916	3,477,995
Current assets			
Debtors	15	39,431	121,056
Cash at bank and in hand		<u>732,787</u>	<u>159,326</u>
		772,218	280,382
Creditors: Amounts falling due within one year	16	<u>(316,121)</u>	<u>(80,808)</u>
Net current assets		<u>456,097</u>	<u>199,574</u>
Net assets		<u><u>3,704,013</u></u>	<u><u>3,677,569</u></u>
Funds of the charity:			
Restricted		3,372,583	3,603,897
Unrestricted income funds			
Unrestricted		<u>331,430</u>	<u>73,672</u>
Total funds	17	<u><u>3,704,013</u></u>	<u><u>3,677,569</u></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 17 to 37 were approved by the trustees, and authorised for issue on 14 September 2021 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 2021

	Note	2021 £	2020 £
Cash flows from operating activities			
Net cash income/(expenditure)		26,444	(305,690)
Adjustments to cash flows from non-cash items			
Depreciation	8	244,329	246,603
Investment income	6	<u>(1,287)</u>	<u>(2,087)</u>
		269,486	(61,174)
Working capital adjustments			
Decrease in stocks		-	2,503
Decrease/(increase) in debtors	15	81,625	(31,132)
Increase/(decrease) in creditors	16	<u>235,313</u>	<u>(9,468)</u>
Net cash flows from operating activities		<u>586,424</u>	<u>(99,271)</u>
Cash flows from investing activities			
Interest receivable and similar income	6	1,286	2,087
Purchase of tangible fixed assets	14	(14,663)	(6,115)
Sale of tangible fixed assets		<u>414</u>	<u>-</u>
Net cash flows from investing activities		<u>(12,963)</u>	<u>(4,028)</u>
Net increase/(decrease) in cash and cash equivalents		573,461	(103,299)
Cash and cash equivalents at 1 April		<u>159,326</u>	<u>262,625</u>
Cash and cash equivalents at 31 March		<u><u>732,787</u></u>	<u><u>159,326</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 2021

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

These financial statements were authorised for issue by the trustees on 14 September 2021.

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.

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.

**CARLISLE YOUTH ZONE
COMPANY LIMITED BY GUARANTEE**

**NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 MARCH 2021
(CONTINUED)**

2 ACCOUNTING POLICIES (continued)

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.

Charitable activities

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

**CARLISLE YOUTH ZONE
COMPANY LIMITED BY GUARANTEE**

**NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 MARCH 2021
(CONTINUED)**

2 ACCOUNTING POLICIES (continued)

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 £500.00 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:

Asset class	Depreciation method and rate
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

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.

**CARLISLE YOUTH ZONE
COMPANY LIMITED BY GUARANTEE**

**NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 MARCH 2021
(CONTINUED)**

2 ACCOUNTING POLICIES (continued)

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.

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 2021
(CONTINUED)**

3 INCOME FROM DONATIONS AND LEGACIES

	Unrestricted		Total 2021	Total 2020
	General	Restricted		
	£	£	£	£
Donations				
Private sector support	196,771	5,000	201,771	361,305
Grants receivable				
Grants and trusts	152,007	453,270	605,277	162,779
	<u>348,778</u>	<u>458,270</u>	<u>807,048</u>	<u>524,084</u>

4 INCOME FROM CHARITABLE ACTIVITIES

	Unrestricted General	Restricted funds	Total 2021	Total 2020
	£	£	£	£
Entry fees	<u>1,165</u>	<u>(277)</u>	<u>888</u>	<u>49,890</u>

5 INCOME FROM OTHER TRADING ACTIVITIES

	Unrestricted	Total 2021	Total 2020
	General		
	£	£	£
Shop income	-	-	23,792
Fundraising events	(1,100)	(1,100)	32,268
Room hire	24,900	24,900	41,038
Sundry income - unrestricted funds	2,478	2,478	8,865
	<u>26,278</u>	<u>26,278</u>	<u>105,963</u>

6 INVESTMENT INCOME

	Unrestricted	Total 2021	Total 2020
	General		
	£	£	£
Bank interest receivable	<u>1,287</u>	<u>1,287</u>	<u>2,087</u>

**CARLISLE YOUTH ZONE
COMPANY LIMITED BY GUARANTEE**

**NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 MARCH 2021
(CONTINUED)**

7 OTHER INCOME

Other income of £101,597 (2020 : £nil) relates to Coronavirus Job Retention Scheme grants received.

8 EXPENDITURE ON RAISING FUNDS

a) Costs of fund raising

	Unrestricted		
	General	Total	Total
	£	2021	2020
		£	£
Direct costs			
Fundraising costs	-	-	20,959
Purchases	-	-	296
Wages and salaries	22,633	22,633	17,074
	<u>22,633</u>	<u>22,633</u>	<u>38,329</u>

b) Costs of commercial trading operations

	Restricted	Total	Total
	£	2021	2020
		£	£
Direct costs			
Purchases - restricted funds	6,816	6,816	1,062
Purchases - unrestricted funds	-	-	21,353
	<u>-</u>	<u>-</u>	<u>-</u>
	<u>6,816</u>	<u>6,816</u>	<u>22,415</u>

**CARLISLE YOUTH ZONE
COMPANY LIMITED BY GUARANTEE**

**NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 MARCH 2021
(CONTINUED)**

9 EXPENDITURE ON CHARITABLE ACTIVITIES

	Unrestricted			Total 2021	Total 2020
	Direct £	Support £	Restricted £	£	£
Purchases	2,297	-	49,779	52,076	24,719
Wages, Employer's national insurance contributions and pension contributions	15,943	65,161	304,052	385,156	466,492
Depreciation	9,120	3,040	232,581	244,741	246,604
Other costs	67,331	35,822	96,079	199,232	189,155
	<u>94,691</u>	<u>104,023</u>	<u>682,491</u>	<u>881,205</u>	<u>926,970</u>

£198,714 (2020 - £579,517) of the above expenditure was attributable to unrestricted funds and £682,491 (2020 - £347,453) to restricted funds.

10 NET INCOMING/OUTGOING RESOURCES

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

	2021 £	2020 £
Audit fees	3,720	3,720
Other non-audit services	780	780
Depreciation of fixed assets	<u>244,329</u>	<u>246,604</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.

**CARLISLE YOUTH ZONE
COMPANY LIMITED BY GUARANTEE**

**NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 MARCH 2021
(CONTINUED)**

12 STAFF COSTS

The aggregate payroll costs were as follows:

	2021	2020
	£	£
Staff costs during the year were:		
Wages and salaries	386,944	459,211
Social security costs	19,840	26,586
Pension costs	<u>14,689</u>	<u>18,085</u>
	<u>421,473</u>	<u>503,882</u>

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

	2021	2020
	No	No
Chief Executive	-	1
Youth worker	23	27
Administration and support staff	<u>12</u>	<u>12</u>
	<u>35</u>	<u>40</u>

Contributions to the employee pension schemes for the year totalled £14,669 (2020 - £18,085).

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 £140,409 (2020 - £140,665).

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 2021 (CONTINUED)

14 TANGIBLE FIXED ASSETS

	Leasehold Property £	Fixtures and Fittings £	Motor Vehicles £	Office Equipment £	Plant and Machinery £	Total £
Cost						
At 1 April 2020	4,984,490	75,196	19,450	33,388	61,050	5,173,574
Additions	-	4,077	-	-	10,586	14,663
Disposals	-	(281)	-	(395)	(131)	(807)
At 31 March 2021	<u>4,984,490</u>	<u>78,992</u>	<u>19,450</u>	<u>32,993</u>	<u>71,505</u>	<u>5,187,430</u>
Depreciation						
At 1 April 2020	1,585,974	43,010	13,296	17,829	35,469	1,695,578
Charge for the year	226,568	6,701	1,538	2,836	6,686	244,329
Eliminated on disposals	-	(136)	-	(193)	(64)	(393)
At 31 March 2021	<u>1,812,542</u>	<u>49,575</u>	<u>14,834</u>	<u>20,472</u>	<u>42,091</u>	<u>1,939,514</u>
Net book value						
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>
At 31 March 2020	<u>3,398,516</u>	<u>32,186</u>	<u>6,154</u>	<u>15,559</u>	<u>25,581</u>	<u>3,477,996</u>

**CARLISLE YOUTH ZONE
COMPANY LIMITED BY GUARANTEE**

**NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 MARCH 2021
(CONTINUED)**

14 TANGIBLE FIXED ASSETS (continued)

Included within the net book value of land and buildings above is £Nil (2020 - £Nil) in respect of freehold land and buildings and £3,171,948 (2020 - £3,398,516) in respect of leaseholds.

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 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 DEBTORS

	2021	2020
	£	£
Trade debtors	16,542	25,571
Prepayments and accrued income	22,889	95,485
	<u>39,431</u>	<u>121,056</u>

16 CREDITORS: amounts falling due within one year

	2021	2020
	£	£
Trade creditors	29,634	24,852
Other taxation and social security	5,743	7,059
Other creditors	2,133	2,066
Accruals and deferred income	278,611	46,831
	<u>316,121</u>	<u>80,808</u>
	2021	2020
	£	£
Deferred income at 1 April 2020	(29,200)	(41,167)
Resources deferred in the period	(236,626)	(29,200)
Amounts released from previous periods	-	41,167
Deferred income at year end	<u>(265,826)</u>	<u>(29,200)</u>

**CARLISLE YOUTH ZONE
COMPANY LIMITED BY GUARANTEE**

**NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 MARCH 2021
(CONTINUED)**

17 FUNDS

	Balance at 1 April 2020 £	Incoming resources £	Resources expended £	Transfers £	Balance at 31 March 2021 £
Unrestricted					
<i>General</i>					
General funds	73,672	479,105	(221,347)	-	331,430
Restricted					
Children In Need	3,672	52,685	(47,950)	(3,375)	5,032
England Sports Council					
Lottery	6,481	-	(6,481)	-	-
Edward Gosling	-	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
Archery & Climbing	2,468	-	(2,468)	-	-
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)	-	-
Police Commissioner	-	3,367	(1,948)	(1,419)	-
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)	-	-
Total restricted	<u>3,603,897</u>	<u>457,993</u>	<u>(689,307)</u>	<u>-</u>	<u>3,372,583</u>
Total funds	<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 2021
(CONTINUED)**

17 FUNDS (continued)

	Balance at 1 April 2019 £	Income £	Expenditure £	Transfers £	Balance at 31 March 2020 £
Unrestricted					
<i>General</i>					
General funds	148,200	564,671	(639,199)	-	73,672
Restricted					
Children In Need	-	32,086	(28,414)	-	3,672
NESTA	-	477	(477)	-	-
England Sports Council Lottery	-	9,553	(3,072)	-	6,481
Edward Gosling	-	9,412	(9,412)	-	-
Michelle Jurd	-	1,000	(1,000)	-	-
D'Oyly Carte	-	3,000	(3,000)	-	-
Street Games	-	59	(59)	-	-
Fixed assets	3,657,160	-	(232,441)	3,000	3,427,719
Minibus	5,043	-	(1,272)	-	3,771
Queens Trust	125,000	-	-	-	125,000
Francis C Scott	8,333	13,600	(10,274)	-	11,659
Four Acre Trust	5,739	16,666	(14,786)	-	7,619
Beatrice Laing Trust	-	5,000	(3,315)	-	1,685
St James Place	4,167	-	(4,167)	-	-
ACT	5,450	-	(5,450)	-	-
Bailey Thomas	1,966	-	(1,966)	-	-
Masonic	5,833	10,000	(10,271)	-	5,562
Heritage Lottery	6,697	-	(6,697)	-	-
Archery & Climbing	6,670	-	(4,202)	-	2,468
Hadfield Trust	3,000	-	-	(3,000)	-
James Tudor Fund	-	1,500	(1,500)	-	-
Fringe/Helen Hamlyn	-	4,000	(3,000)	-	1,000
Holiday Hunger	-	1,000	(1,000)	-	-
Dickon trust	-	2,000	(904)	-	1,096
Music Grant	-	8,000	(1,835)	-	6,165
Total restricted	<u>3,835,058</u>	<u>117,353</u>	<u>(348,514)</u>	<u>-</u>	<u>3,603,897</u>
Total funds	<u>3,983,258</u>	<u>682,024</u>	<u>(987,713)</u>	<u>-</u>	<u>3,677,569</u>

**CARLISLE YOUTH ZONE
COMPANY LIMITED BY GUARANTEE**

**NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 MARCH 2021
(CONTINUED)**

17 FUNDS (continued)

Street Games

Funded doorstep sports provision, especially on a Saturday evening.

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.

NESTA

Bespoke mentoring aimed at helping young people between 14 to 19 years develop financial skills and develop independent living skills.

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.

St James Place Foundation

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

ACT Foundation

Funding towards activity costs for 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.

Heritage lottery Fund (National Lottery Heritage Fund)

Full funding for an intergenerational junior club project exploring Carlisle in the 1950's in collaboration with residents of local care homes. Grant covers part of Junior Club youth worker salaries, capital and other project expenses.

Hadfield Trust

Capital funding to provide new seating in the general recreation area.

**CARLISLE YOUTH ZONE
COMPANY LIMITED BY GUARANTEE**

**NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 MARCH 2021
(CONTINUED)**

17 FUNDS (continued)

National Lottery Awards for All

A grant to provide trained instruction in Archery and Climbing to youth zone members with funding to acquire specialist equipment required to facilitate the activities.

Edward Gostling Foundation

Full funding for a pilot Social Development Programme for Inclusion Club. Grant covered some capital and other expenses, as well as part of the salary for the Inclusion Club Coordinator and Development Coordinator.

Michelle Jurd Memorial Trust

A grant for summer activities for Senior Club members.

D'Oyly Carte Charitable Trust

Originally awarded to support the Music Programme, this funder changed the grant purpose to support of core costs.

James Tudor Foundation

A grant to provide mental health workshops for young people and Youth Mental Health First Aid training (for staff and mentors) in-house.

Helen Hamlyn Trust

A grant to support the general costs of the Big Fringe/Little Fringe Festival initiative.

Lennox Hannay Charitable Trust

A grant to support the costs of providing free food during the school holidays for young people most in need.

Dickon Trust

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

Ernest Hecht Charitable Foundation

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

DM Thomas Foundation for Young People

A grant to support the costs of general activities in Inclusion Club.

Cumbria Community Foundation

A grant to support general activities on the SHINE music project

English Sports Council Lottery/ Sports England

A grant to purchase training and equipment to encourage young people to try new sports, also covers staff hours.

**CARLISLE YOUTH ZONE
COMPANY LIMITED BY GUARANTEE**

**NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 MARCH 2021
(CONTINUED)**

17 FUNDS (continued)

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.

Covid Response

Lottery grant for four month's salary for a Youth Work Manager.

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.

**CARLISLE YOUTH ZONE
COMPANY LIMITED BY GUARANTEE**

**NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 MARCH 2021
(CONTINUED)**

18 ANALYSIS OF NET ASSETS BETWEEN FUNDS

	Unrestricted		Total funds at 31 March 2021 £
	General £	Restricted £	
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>
	Unrestricted		Total funds at 31 March 2020 £
	General £	Restricted £	
Tangible fixed assets	46,505	3,431,490	3,477,995
Net current assets	27,167	172,407	199,574
Total net assets	<u>73,672</u>	<u>3,603,897</u>	<u>3,677,569</u>

19 ANALYSIS OF NET FUNDS

	At 1 April 2020 £	Financing cash flows £	At 31 March 2021 £
Cash at bank and in hand	159,326	573,461	732,787
Net debt	<u>159,326</u>	<u>573,461</u>	<u>732,787</u>
	At 1 April 2019 £	Financing cash flows £	At 31 March 2020 £
Cash at bank and in hand	262,625	(103,299)	159,326
Net debt	<u>262,625</u>	<u>(103,299)</u>	<u>159,326</u>

**CARLISLE YOUTH ZONE
COMPANY LIMITED BY GUARANTEE**

**NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 MARCH 2021
(CONTINUED)**

20 RELATED PARTY TRANSACTIONS

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

During the year the charity received a £60,000 (2020 - £50,000) donation from Kingmoor Park Holdings Ltd a company connected to Mr B K Scowcroft (Trustee).

During the year the charity received a £5,500 (2020 - £6,500) donation from Fielden Marshall Glover Strutt a company connected to Mr N S Marshall (Trustee).

21 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.

22 BUSINESS RATES

The charitable company has benefited from a business rates holiday.