Charity registration number 1166598 (England and Wales)

BERWICK YOUTH PROJECT

ANNUAL REPORT AND UNAUDITED FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 MARCH 2026

BERWICK YOUTH PROJECT

LEGAL AND ADMINISTRATIVE INFORMATION

Executive Committee	Mr S. Weightman MBE	
	Mr G. Scott	
	Mr S. Clough (Treasurer)	
	Mrs K. Strachan	
	Mr K. Smith	
	Mr S. Landels (Chair)	
	Mr A. Baker (Secretary)	
	Sgt D. Budge	
	Mrs A. Williams	
	Mr M. Greener	(Appointed 2 June 2025)
	Cllr G. Smith	(Appointed 8 June 2026)
	Mrs R. Mackenzie	(Appointed 8 June 2026)
Charity number	1166598	
Principal address	10 Golden Square Berwick-upon-Tweed TD15 1BG	
Independent examiner	Colin Frame CA 17 Walkergate Berwick-upon-Tweed Northumberland TD15 1DJ	
Bankers	Bank of Scotland 61 Hide Hill (Berwick Branch) Berwick upon Tweed Northumberland TD15 1EN	
Solicitors	T.C. Smith 9 Church Street Berwick upon Tweed Northumberland TD15 1EF	
Investment advisors	RBC Brewin Dolphin Apollo House Eboracum Way York Y031 7RE	

BERWICK YOUTH PROJECT

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BERWICK YOUTH PROJECT

TRUSTEES' REPORT

FOR THE YEAR ENDED 31 MARCH 2026

The Executive Committee present their report and financial statements for the year ended 31 March 2026.

The financial statements have been prepared in accordance with the accounting policies set out in note 1 to the financial statements and comply with the Project's governing document, the Charities Act 2011, FRS 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland" and the Charities SORP "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)".

Objectives and Activities

Berwick Youth Project (the Project's) objects for which it was set up are:

- The advancement of education for the public benefit in particular those young persons between the ages of 13 to 25 years, by providing advice and guidance upon questions of housing, social welfare benefits, homelessness, unemployment and other related topics;
- The protection and preservation of the good health of young persons who are or have been the victims of sexual or drug abuses by the provision of advice and a counselling and support service;
- The provision of short term accommodation and support for young people aged 16 to 25 in housing need; and
- The provision of social education and cultural opportunities for young people which may include overseas opportunities.

The Vision Statement

The fundamental purpose of the Project is to assist those young people who are struggling in life to achieve their full potential. The Project offers this assistance in several ways:

- We provide an Information and Support Project from our premises in Berwick town centre. It is open for 37 hours each week, and staffed by experienced workers including trained volunteers. We offer access to information on many topics pertinent to young people's lives, such as housing, drugs and alcohol, sexual relationships, employment and training. Practical help is also on offer to complete forms, make telephone contacts and so on. The Project has an appropriately qualified Counsellor to help support young people with therapeutic interventions. In addition, we can provide essential skills training to improve literacy and numeracy. Through our relationships with other partners, we can offer access to funding sources and opportunities for challenging experiences at home and abroad.
- The Beehive Young People's Café is open on two evenings and one day each week, providing a safe environment for young people to meet in a popular location. This venue offers a base for our Youth Work team, and enables many young people to access the range of opportunities on offer. These include holiday programmes, trips and outdoor activities.
- Our Supported Accommodation project provides young people with the opportunity to live independently for the first time. Our first floor housing in Golden Square is well maintained and furnished, and we offer housing and support to 16 to 25 year olds who are in housing need, often because of family breakdown or where they experience particular geographical disadvantage. Our current capacity is six young residents, with daytime on-site support and 24/7 emergency support available.

The Trustees (Executive Committee) have paid due regard to guidance issued by the Charity Commission in deciding what activities the Project should undertake.

Achievements and Performance

We work primarily with 11 to 18 year-olds living in England's lowest waged community, in North Northumberland. Of the 2,500 young people in our area, approximately half live in small rural communities outside the town of Berwick-upon-Tweed. Post-16 opportunities are few, and many have low aspirations for their future employment.

The area is remote from other helping services, which tend to be located in the south-east of the County, so in addition to unidentified needs, there is also the issue of accessing other provision. The young people we work with tend to be on the margins of their peer group, with little disposable income and an anxiety about the world outside their immediate locality.

Post COVID, we are seeing an increasing number of young people whose existence centres only on school and home, with their lives dominated by online interaction and social media. This has resulted in a complete lack of confidence and resilience in dealing with new people or situations and creates a severe disadvantage when considering further education or employment.

The Project continues to have a good profile in the community, with well positioned premises and good links with educational and social establishments. We have increased our engagement with Berwick Academy, as local school reorganisation will see a shift from three-tier education to two-tier in September 2026 and the closure of the two Middle Schools.

We maintain a good social media presence and have revamped our website this year and are working on a new directory of youth opportunities to launch alongside the new school arrangements.

We maintain good representation of other community groups on our Board of Trustees and have played a leading role in the development of a new network for youth organisations in Northumberland which has raised our profile among elected officials and statutory services.

The development of the Northumberland Youth Work Network (NYWN) has also helped secure critical funding from the National Lottery Community Fund. Unfortunately due to a change in funding policy, we've also lost access to a long-term, major funder; BBC Children in Need have supported the Project incredibly well, with a grant almost every year since we were established. A change in strategy now requires a three year break after nine years of funding, so we are unable to submit a new application until 2029.

During the last 12 months, 269 young people used our services. The vast majority (247) were aged 18 and under. This is significantly increased from the previous year, and is largely attributable to increased demand for individual support and counselling services.

Proceeds from the sale of the Palace Street building have been reinvested in staffing, and our first Integrated Degree Apprentice took up post in July 2025. This partnership with Sunderland University enables our staff member to attend University weekly, and those studies will result in a BA in Youth and Community Work. This is an essential ingredient in planning for the Project's future stability, as we cannot deny our workforce is getting older!

We'd really like to acknowledge and thank those funders who continue to support us, particularly the National Lottery Community Fund, BBC Children in Need, the Ballinger Trust, the FB and PFB Lough Fund, the Wellesley Trust and several smaller donations administered by the Community Foundation, including the Northern Angel Fund.

Financial Review
The Unrestricted General Fund recorded a deficit of £9,204 at 31 March 2026 (2025: £198,480 surplus).

The Project has again been successful in maintaining and developing existing activities. The total resources expended during the year totalled £287,236 (2025: £282,886).

The balance of free funds at 31 March 2026 was £311,614 (2025: £320,818). The Unrestricted Designated Fund balance represents the value of the Project's Land and Buildings, together with specific projects the Executive Committee have agreed to support and explore over the coming period, totalling £785,227 (2025: £803,935). The Restricted Fund totalled £29,355 (2025: £38,984) and consists of donations and grants received for specific purposes and related expenditure.

During the year, the Project agreed to act as an agent and to distribute grants on behalf of the National Lottery Community Fund funded Northumberland Youth Work Network, totalling £461,489 (2025: £344,097) - see Note 25.

Reserves Policy
The Executive Committee have reviewed the Project's reserves. This review considered the nature of the income and expenditure streams, the need to match variable income with fixed commitments and the nature of the reserves.

The Executive Committee considers that the reserves held, together with funding arrangements will allow the Project to fully meet its objects in the short to medium term.

Investment Policy
Investments are professionally managed by RBC Brewin Dolphin, who provide advice to and act on the instructions of the Project's Executive Committee.

Investment objectives as prescribed to RBC Brewin Dolphin are to achieve an income return with cautious risk. With this in mind, RBC Brewin Dolphin have categorised the Youth Project as wishing to retain a degree of safety in their investment strategy but are also looking for a higher rate of investment return than that associated with being 'income dependent'. In doing so, they accept that the value of their investments and the income from them, are not guaranteed and will rise and fall to a greater extent than with an 'income dependent' portfolio. As much as half of the return is expected to be delivered from fixed interest investments, the yields from which are more predictable than capital appreciation from equity markets.

The investment portfolio is therefore comprised of a large proportion of British Government securities (Gilts) or bonds issued by other secure supranational organisations such as the European Investment Bank, as well as other income producing investments, such as corporate bonds and preference shares. These investments could form approximately one third to a half of the portfolio. The remaining exposure is expected to be achieved via diversified investments such as funds, index trackers and other Collective Investment Schemes. The portfolio may incorporate an allocation to direct shares of larger companies which RBC Brewin Dolphin believe have sustainable dividend yields.

Risk Management
The Executive Committee have conducted a review of the major risks to which the Project is exposed and recognise the importance of, and their responsibility for, risk management. They are accordingly developing a system for regular review to mitigate the risks identified.

Public Benefit
In considering the operation, achievements and performance and finances of the Project, the Executive Committee are satisfied that public benefit has been provided in accordance with the Charities Act 2011 and guidance issued by the Charity Commission.

Future Plans

Our long running exploration of a possible mountain bike track at Scremerston may be coming to an end. The Project's committed funding was matched by Berwick Town Council, but the likely cost of achieving planning permission has proved obstructive. Northumberland County Council deemed it a 'major development', and with that, comes a host of obligatory reporting at some considerable cost. As it stands we have struggled to find a way forward which makes best use of the funding available.

We are open to further development of open access youth work, which has been minimal since the County Council's grant aid to the voluntary sector ended around six years ago. It's hoped that a shift in national recognition of the value in Youth Work in preventing some societal problems may lead to new investment from central Government. Our participation in the Northumberland Youth Work Network places us closer to the future strategy of the Local Authority and we'd hope to see greater recognition and support for the voluntary sector going forward.

Currently our property at Golden Square is in very good working order, benefitting from significant decoration and maintenance projects, most recently to our residents bedrooms.

Structure, Governance and Management

The Project is administered and managed in accordance with its Constitution adopted on 19 April 2016 and is registered as a Charitable Incorporated Organisation with the Charity Commission (Charity Number: 1166598).

Trustees

The Executive Committee who served during the year were:

Mr S. Weightman MBE	
Mr G. Scott	
Mr S. Clough (Treasurer)	
Mrs K. Strachan	
Mr K. Smith	
Mr S. Landels (Chair)	
Mr A. Baker (Secretary)	
Sgt D. Budge	
Mr S. Gibson	(Resigned 7 April 2025)
Mrs A. Williams	
Cllr G. Brown	(Resigned 1 May 2025)
Mr M. Greener	(Appointed 2 June 2025)
Cllr P. Rowe	(Appointed 2 June 2025 and resigned 16 April 2026)
Mr B. Ryder	(Appointed 13 October 2025 and resigned 13 July 2026)
Cllr G. Smith	(Appointed 8 June 2026)
Mrs R. Mackenzie	(Appointed 8 June 2026)

Management of the Project
The Project is managed by the members of the Executive Committee. The members of the Executive Committee, representing interested bodies, are elected annually and fall within the definition of Trustees under the Charities Act. The Executive Committee who served during the year are listed above and under the Project's Legal and Administrative Information. The Project Manager (John Bell), a non-voting committee member, is responsible for the day to day management of the Project, in his 32nd year and is accountable to the Executive Committee. The Project Manager is responsible for all employees and volunteers.

The Executive Committee of the Project meet on a quarterly basis, and the Project Manager provides activity and financial reports to these meetings. The Executive Committee include independent members of the community and interested bodies. Executive Committee members are required to declare their eligibility to fulfil the legal responsibilities of the role, and induction training and appropriate documentation is offered to new members.

Currently two Team Leaders manage different elements of the Project's activities, being; Information and Support (Debra Jerdan) and Supported Housing (Jackie Watson), both of whom have over 25 years of service. In July 2025 we appointed Meaghan Watson to the new position of Apprentice Youth Support Worker, an initiative that will see her studying for a Degree in Community and Youth Work at Sunderland University alongside her work at the Project.

Employees and Volunteers
We would like to extend our sincere thanks to all that have supported the Project, but in particular the many organisations who have generously donated to our work, to our staff and volunteers for their skill and dedication, to Northumberland County Council for their administration of our payroll, to Greaves West and Ayre for their accounting support and advice, to our Executive Committee for representing the Project in the wider community and to all the local retailers for the supply of goods at discounted prices from time to time.

Statement of Trustees' Responsibilities

The Executive Committee are responsible for preparing the Trustees' Report and the financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

The law applicable to charities in England and Wales requires the Executive Committee to prepare financial statements for each financial year which give a true and fair view of the state of affairs of the Project and of the incoming resources and application of resources of the Project for that year.

In preparing these financial statements, the Executive Committee are required to:

- select suitable accounting policies and then apply them consistently;

- observe the methods and principles in the Charities SORP;

- make judgements and estimates that are reasonable and prudent;

- state whether applicable accounting standards have been followed, subject to any material departures disclosed and explained in the financial statements; and

- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charity will continue in operation.

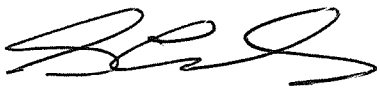
The Executive Committee are responsible for keeping sufficient accounting records that disclose with reasonable accuracy at any time the financial position of the Project and enable them to ensure that the financial statements comply with the Charities Act 2011, the Charity (Accounts and Reports) Regulations 2008 and the provisions of the trust deed. They are also responsible for safeguarding the assets of the Project and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

The trustees' report was approved by the Board of Executive Committee.

Mr S. Clough (Treasurer)
Trustee
Dated: 12 October 2026



Mr S. Landels (Chair)
Trustee
Dated: 12 October 2026



BERWICK YOUTH PROJECT

INDEPENDENT EXAMINER'S REPORT

TO THE EXECUTIVE COMMITTEE OF BERWICK YOUTH PROJECT

I report to the Executive Committee on my examination of the financial statements of Berwick Youth Project (the Project) for the year ended 31 March 2026.

Responsibilities and basis of report

As the Executive Committee of the Project you are responsible for the preparation of the financial statements in accordance with the requirements of the Charities Act 2011.

I report in respect of my examination of the Project's financial statements carried out under section 145 of the 2011 Act. In carrying out my examination I have followed all the applicable Directions given by the Charity Commission under section 145(5)(b) of the 2011 Act.

Independent examiner's statement

I have completed my examination. I confirm that no matters have come to my attention in connection with the examination giving me cause to believe that in any material respect:

1 accounting records were not kept in respect of the Project as required by section 130 of the Charities Act 2011.
2 the financial statements do not accord with those records; or
3 the financial statements do not comply with the applicable requirements concerning the form and content of accounts set out in the Charities (Accounts and Reports) Regulations 2008 other than any requirement that the accounts give a true and fair view which is not a matter considered as part of an independent examination.

I have no concerns and have come across no other matters in connection with the examination to which attention should be drawn in this report in order to enable a proper understanding of the accounts to be reached.

Colin Frame CA
17 Walkergate
Berwick-upon-Tweed
Northumberland
TD15 1DJ
12 October 2026

BERWICK YOUTH PROJECT

STATEMENT OF FINANCIAL ACTIVITIES INCLUDING INCOME AND EXPENDITURE ACCOUNT

FOR THE YEAR ENDED 31 MARCH 2026

Current financial year

	Notes	Unrestricted funds general 2026 £	Unrestricted funds designated 2026 £	Restricted funds 2026 £	Total 2026 £	Total 2025 £
Income and endowments from:						
Grants and donations	3	4,850	-	172,238	177,088	178,071
Charitable activities	4	49,138	-	-	49,138	67,979
Investments	5	11,471	-	-	11,471	9,601
Other income	6	1,290	-	-	1,290	203,350
Total income		66,749	-	172,238	238,987	459,001
Expenditure on:						
Raising funds	7	2,112	-	-	2,112	2,083
Charitable activities	8	84,549	18,708	181,867	285,124	280,803
Total resources expended		86,661	18,708	181,867	287,236	282,886
Net gains/(losses) on investments	13	10,708	-	-	10,708	(375)
Net movement in funds		(9,204)	(18,708)	(9,629)	(37,541)	175,740
Fund balances at 1 April 2025		320,818	803,935	38,984	1,163,737	987,997
Fund balances at 31 March 2026		311,614	785,227	29,355	1,126,196	1,163,737

The statement of financial activities includes all gains and losses recognised in the year.

All income and expenditure derives from continuing activities.

BERWICK YOUTH PROJECT

STATEMENT OF FINANCIAL ACTIVITIES (CONTINUED) INCLUDING INCOME AND EXPENDITURE ACCOUNT

FOR THE YEAR ENDED 31 MARCH 2026

Prior financial year

	Notes	Unrestricted funds general 2025 £	Unrestricted funds designated 2025 £	Restricted funds 2025 £	Total 2025 £
Income and endowments from:					
Grants and donations	3	27,358	-	150,713	178,071
Charitable activities	4	67,979	-	-	67,979
Investments	5	9,601	-	-	9,601
Other income	6	203,350	-	-	203,350
Total income		308,288	-	150,713	459,001
Expenditure on:					
Raising funds	7	2,083	-	-	2,083
Charitable activities	8	107,350	18,708	154,745	280,803
Total resources expended		109,433	18,708	154,745	282,886
Net gains/(losses) on investments	13	(375)	-	-	(375)
Net movement in funds		198,480	(18,708)	(4,032)	175,740
Fund balances at 1 April 2024		122,338	822,643	43,016	987,997
Fund balances at 31 March 2025		320,818	803,935	38,984	1,163,737

The statement of financial activities includes all gains and losses recognised in the year.

All income and expenditure derives from continuing activities.

BERWICK YOUTH PROJECT

BALANCE SHEET

AS AT 31 MARCH 2026

	Notes	2026 £	2026 £	2025 £	2025 £
Fixed assets					
Tangible assets	**14**		617,384		646,765
Investments	**15**		283,042		215,424
			900,426		862,189
Current assets					
Debtors	**16**	17,669		17,355	
Cash at bank and in hand		313,656		349,531	
		331,325		366,886	
Creditors: amounts falling due within one year	**17**	(105,555)		(65,338)	
Net current assets			225,770		301,548
Total assets less current liabilities			1,126,196		1,163,737
The funds of the Project					
Restricted income funds	**19**		29,355		38,984
Unrestricted funds - general			311,614		320,818
Unrestricted funds - designated	**20**		785,227		803,935
			1,126,196		1,163,737

The financial statements were approved by the Executive Committee on 12 October 2026

Mr S. Clough (Treasurer)
Trustee

Mr S. Landels (Chair)
Trustee

1 Accounting policies

Charity information

Berwick Youth Project (the Project) is a Charitable Incorporated Organisation, registered in England with the Charity Commission, number 1166598.

1.1 Accounting convention

The financial statements have been prepared in accordance with the Project's governing document, the Charities Act 2011, FRS 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland" and the Charities SORP "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)". The Project is a Public Benefit Entity as defined by FRS 102.

The Project has taken advantage of the provisions in the SORP for charities not to prepare a statement of cash flows.

The financial statements are prepared in sterling, which is the functional currency of the Project. Monetary amounts in these financial statements are rounded to the nearest £.

The financial statements have been prepared under the historical cost convention, modified to include certain financial instruments at fair value. The principal accounting policies adopted are set out below.

1.2 Going concern

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

1.3 Charitable funds

Unrestricted funds are available for use at the discretion of the Executive Committee in furtherance of their charitable objectives unless the funds have been designated for other purposes.

Designated funds are unrestricted funds that have been set aside by the Executive Committee for particular purposes.

Restricted funds are funds which are to be used in accordance with specific restrictions imposed by donors or which have been raised by the Project for particular purposes. The cost of raising and administering such funds are charged against the specific fund. The restricted income received during the year has been spent on projects in accordance with the restrictions imposed.

1.4 Incoming resources

Income is recognised when the Project is legally entitled to it after any performance conditions have been met, the amounts can be measured reliably, and it is probable that income will be received.

Cash donations are recognised on receipt. Other donations are recognised once the Project has been notified of the donation, unless performance conditions require deferral of the amount.

Legacies are recognised on receipt or otherwise if the Project has been notified of an impending distribution, the amount is known, and receipt is expected.

Intangible donations are included at the value of the services provided.

1 Accounting policies **(Continued)**

1.5 Resources expended

All expenditure is accounted for on an accruals basis. Resources expended are allocated to the particular activity where the cost can be directly related to that activity. However, the cost of overall direction and administration on each activity, comprising the salary and overhead costs of the central function, is apportioned on the following basis, based on the amount of staff time attributable to each activity.

	Direct Charitable Expenditure	Management and Administration	Costs of Generating Funds
Project Manager's Salary	70%	20%	10%
General Purpose Property Costs	50%	50%	-
Accommodation Project Property Costs	50%	50%	-
Postage, Stationery, Advertising & Telephone	70%	20%	10%
Administration Costs	75%	25%	-

1.6 Tangible fixed assets

Tangible fixed assets are initially measured at cost and subsequently measured at cost or valuation, net of depreciation and any impairment losses.

Depreciation is recognised so as to write off the cost or valuation of assets less their residual values over their useful lives on the following bases:

Land and buildings	None and straight line over 35 years
Property improvements	20% straight line
Equipment and computer equipment	25% straight line and 33.33% straight line
Fixtures and fittings	15% reducing balance
Motor vehicles	25% reducing balance

The gain or loss arising on the disposal of an asset is determined as the difference between the sale proceeds and the carrying value of the asset, and is recognised in net income/(expenditure) for the year.

Fixed assets are capitalised, at cost where the purchase price exceeds £500.

Any donated assets are capitalised at their estimated value at the time of receipt of the gift.

1.7 Fixed asset investments

Fixed asset investments are initially measured at transaction price excluding transaction costs, and are subsequently measured at fair value at each reporting date. Changes in fair value are recognised in net income/(expenditure) for the year. Transaction costs are expensed as incurred.

1.8 Impairment of fixed assets

At each reporting end date, the Project reviews the carrying amounts of its tangible assets to determine whether there is any indication that those assets have suffered an impairment loss. If any such indication exists, the recoverable amount of the asset is estimated in order to determine the extent of the impairment loss (if any).

1.9 Cash and cash equivalents

Cash and cash equivalents include cash in hand, deposits held at call with banks, other short-term liquid investments with original maturities of three months or less, and bank overdrafts. Bank overdrafts are shown within borrowings in current liabilities.

1 Accounting policies **(Continued)**

1.10 Financial instruments

The Project has elected to apply the provisions of Section 11 'Basic Financial Instruments' and Section 12 'Other Financial Instruments Issues' of FRS 102 to all of its financial instruments.

Financial instruments are recognised in the Project's balance sheet when the Project becomes party to the contractual provisions of the instrument.

Financial assets and liabilities are offset, with the net amounts presented in the financial statements, when there is a legally enforceable right to set off the recognised amounts and there is an intention to settle on a net basis or to realise the asset and settle the liability simultaneously.

Basic financial assets

Basic financial assets, which include debtors and cash and bank balances, are initially measured at transaction price including transaction costs and are subsequently carried at amortised cost using the effective interest method unless the arrangement constitutes a financing transaction, where the transaction is measured at the present value of the future receipts discounted at a market rate of interest. Financial assets classified as receivable within one year are not amortised.

Basic financial liabilities

Basic financial liabilities, including creditors and bank loans are initially recognised at transaction price unless the arrangement constitutes a financing transaction, where the debt instrument is measured at the present value of the future payments discounted at a market rate of interest. Financial liabilities classified as payable within one year are not amortised.

Debt instruments are subsequently carried at amortised cost, using the effective interest rate method.

Trade creditors are obligations to pay for goods or services that have been acquired in the ordinary course of operations from suppliers. Amounts payable are classified as current liabilities if payment is due within one year or less. If not, they are presented as non-current liabilities. Trade creditors are recognised initially at transaction price and subsequently measured at amortised cost using the effective interest method.

Derecognition of financial liabilities

Financial liabilities are derecognised when the Project's contractual obligations expire or are discharged or cancelled.

1.11 Employee benefits

The cost of any unused holiday entitlement is recognised in the period in which the employee's services are received.

Termination benefits are recognised immediately as an expense when the Project is demonstrably committed to terminate the employment of an employee or to provide termination benefits.

1.12 Leases

Rentals payable under operating leases, including any lease incentives received, are charged as an expense on a straight line basis over the term of the relevant lease.

1.13 Grants

All grants are used for charitable expenditure and capital items and are recognised in full in the year in which they are receivable, or when the conditions for receipt have been met.

1.14 Income from investments

Investment income comprises dividends receivable during the year on listed investments held in the Unrestricted General Funds and interest receivable.

2 Critical accounting estimates and judgements

In the application of the Project's accounting policies, the Executive Committee are required to make judgements, estimates and assumptions about the carrying amount of assets and liabilities that are not readily apparent from other sources. The estimates and associated assumptions are based on historical experience and other factors that are considered to be relevant. Actual results may differ from these estimates.

The estimates and underlying assumptions are reviewed on an ongoing basis. Revisions to accounting estimates are recognised in the period in which the estimate is revised where the revision affects only that period, or in the period of the revision and future periods where the revision affects both current and future periods.

3 Grants and donations

	Unrestricted funds £	Restricted funds £	Total 2026 £	Total 2025 £
Donations and grants	4,850	172,238	177,088	175,071
Legacies receivable	-	-	-	3,000
	4,850	172,238	177,088	178,071

Unrestricted donations and grants includes an intangible donation of £1,000 (2025: £1,000) in the form of payroll services given by Northumberland County Council and recorded as Professional fees.

4 Charitable activities

	2026 £	2025 £
Charitable rental income: Rent and housing benefits	49,138	67,979

5 Investments

	2026 £	2025 £
Income from listed investments	8,307	8,328
Interest receivable	3,164	1,273
	11,471	9,601

6 Other income

	2026	2025
	£	£
Net gain on disposal of tangible fixed assets	1,290	203,350

7 Raising funds

	2026	2025
	£	£
Investment management costs	2,112	2,083
	2,112	2,083

8 Charitable activities

	Direct charitable expenditure	Governance costs	Costs of generating funds	Total 2026	Total 2025
	£	£	£	£	£
Staff costs	139,632	10,855	5,428	155,915	139,747
Depreciation and impairment	29,469	-	-	29,469	32,869
Postage, stationery, telephone and advertising	11,571	3,306	1,653	16,530	8,632
Sundry expenses	131	44	-	175	169
Property costs	23,956	23,956	-	47,912	48,630
Activities and events	9,533	-	-	9,533	13,675
Motor expenses	12,019	-	-	12,019	9,863
Volunteer expenses	-	-	-	-	370
Training and travel expenses	4,113	-	-	4,113	3,781
Furnishings, linen and kitchenware	1,268	-	-	1,268	2,032
Professional fees	-	1,913	-	1,913	10,799
Accountancy fee	-	4,500	-	4,500	4,090
Publications and subscriptions	1,737	-	-	1,737	2,802
Bank charges	-	40	-	40	-
Community Centre expenses	-	-	-	-	3,344
	233,429	44,614	7,081	285,124	280,803
Analysis by fund					
Unrestricted funds - general	54,096	30,453	-	84,549	
Unrestricted funds - designated	18,708	-	-	18,708	
Restricted funds	160,625	14,161	7,081	181,867	
	233,429	44,614	7,081	285,124	
For the year ended 31 March 2025					
Unrestricted funds - general	68,104	39,246	-		107,350
Unrestricted funds - designated	18,708	-	-		18,708
Restricted funds	136,753	11,995	5,997		154,745
	223,565	51,241	5,997		280,803

Governance costs included payments to the independent examiner of £4,500 (2025: £4,090) for accountancy services.

9 Net movement in funds

	2026	2025
	£	£
The net movement in funds is stated after charging/(crediting):		
Depreciation of owned tangible fixed assets	29,469	32,869
Profit on disposal of tangible fixed assets	(1,290)	(203,350)

10 Executive Committee

No remuneration (2025: £Nil) directly or indirectly out of the funds of the Project was paid or payable for the year to any Executive Committee Member or to any person or persons known to be connected with any of them.

No reimbursement (2025: £Nil) of expenses has been made or is due to be made to any Executive Committee Member in respect of the year.

11 Employees

Number of employees

The average monthly number of employees during the year was:

	2026 Number	2025 Number
Full time employees	5	5

Employment costs	2026 £	2025 £
Wages and salaries	130,660	120,628
Social security costs	16,773	11,380
Other pension costs	8,482	7,739
	155,915	139,747

There were no employees whose annual remuneration was £60,000 or more.

12 Taxation

The charity is exempt from taxation on its activities because all its income is applied for charitable purposes.

13 Net gains/(losses) on investments

	2026 £	2025 £
Revaluation of investments	9,183	(16,468)
Gain/(loss) on sale of investments	1,525	16,093
	10,708	(375)

14 Tangible fixed assets

	Land and buildings	Property improvements	Equipment and computer equipment	Fixtures and fittings	Motor vehicles	Total
	£	£	£	£	£	£
Cost						
At 1 April 2025	753,599	9,304	6,926	9,014	63,574	842,417
Additions	-	-	798	-	-	798
Disposals	-	-	-	-	(7,080)	(7,080)
At 31 March 2026	753,599	9,304	7,724	9,014	56,494	836,135
Depreciation and impairment						
At 1 April 2025	149,664	9,304	5,805	6,082	24,797	195,652
Depreciation charged in the year	18,708	-	813	432	9,516	29,469
Eliminated in respect of disposals	-	-	-	-	(6,370)	(6,370)
At 31 March 2026	168,372	9,304	6,618	6,514	27,943	218,751
Carrying amount						
At 31 March 2026	585,227	-	1,106	2,500	28,551	617,384
At 31 March 2025	603,935	-	1,121	2,932	38,777	646,765

15 Fixed asset investments

	Listed investments £
Cost or valuation	
At 1 April 2025	215,424
Additions in year	88,724
Valuation changes	10,708
Disposals	(31,814)
At 31 March 2026	283,042
Carrying amount	
At 31 March 2026	283,042
At 31 March 2025	215,424

Fixed asset investments revalued

Listed investments are stated at market value. The historical cost of the investments is £283,685 (2025: £225,456).

Investments are stated at their mid-market value at the balance sheet date.

Investments are professionally managed and valued by RBC Brewin Dolphin. The investment objectives are to achieve a balance of income and capital growth with an emphasis on income, assuming a low risk profile.

The unrealised gains / (losses) arising from changes in market value are adjusted against the Unrestricted General Funds.

16 Debtors

	2026 £	2025 £
Amounts falling due within one year:		
Prepayments and accrued income	17,669	17,355

17 Creditors: amounts falling due within one year

	Notes	2026 £	2025 £
Deferred income	18	39,773	25,380
Other creditors		61,314	35,605
Accruals		4,468	4,353
		105,555	65,338

18 Deferred income

	2026	2025
	£	£
Other deferred income	39,773	25,380

Deferred income is made up as follows:

	£	£
Ballinger Charitable Trust	10,000	10,000
Com Foundation: F.B. & P.F.B. Lough Fund	5,000	5,000
National Lottery Community Fund: Northumberland Youth Work Network	5,000	10,380
Netherton Park Trust	7,500	-
Northumberland County Council: Create Berwick Arts Project	2,850	-
Com Foundation: The High Sherriff of Northumberland	1,250	-
British Telecom	8,173	-
	39,773	25,380

19 Restricted funds

The income funds of the Project include restricted funds comprising the following unexpended balances of donations and grants held on trust for specific purposes:

	At 1 April 2025 £	Incoming resources £	Resources expended £	At 31 March 2026 £
Restricted Funds	-	172,238	(172,238)	-
Fixed Asset Fund	38,984	-	(9,629)	29,355
	38,984	172,238	(181,867)	29,355

Previous year:	At 1 April 2024 £	Incoming resources £	Resources expended £	At 31 March 2025 £
Restricted Fund	-	150,713	(150,713)	-
Fixed Asset Fund	43,016	-	(4,032)	38,984
	43,016	150,713	(154,745)	38,984

Restricted Funds consist of donations and grants received specifically for the management and operation of the Youth Project on a day-to-day basis and its related expenditure incurred.

The Restricted Fixed Asset Fund consists of donations and grants received for specific purposes and related expenditure. The balance carried forward represents funds to be used in the next year and the value of restricted items capitalised.

20 Unrestricted funds - designated

These are unrestricted funds which are material to the Project's activities and have been designated by the Executive Committee for specific purposes.

	At 1 April 2025	Resources expended	Transfers	At 31 March 2026
	£	£	£	£
Property Fund	603,935	(18,708)	-	585,227
Apprenticeship Training Fund	130,000	-	-	130,000
Mountain Bike Track Fund	30,000	-	-	30,000
Mini Bus Replacement Fund	40,000	-	-	40,000
	803,935	(18,708)	-	785,227

Previous year:	At 1 April 2024	Resources expended	Transfers	At 31 March 2025
	£	£	£	£
Property Fund	622,643	(18,708)	-	603,935
Community Centre / Supported Accommodation Fund	200,000	-	(200,000)	-
Apprenticeship Training Fund	-	-	130,000	130,000
Mountain Bike Track Fund	-	-	30,000	30,000
Mini Bus Replacement Fund	-	-	40,000	40,000
	822,643	(18,708)	-	803,935

The Property Fund was a Restricted Fund transferred from the old Project in respect of the premises of the Project's Golden Square site. It represents the value of the land and building, with depreciation charged annually against the fund over the remaining life of the building. As there are no longer any restrictions on this fund as it is outwith any claw back period, the Executive Committee decided in 2018 to transfer the entire balance into a designated fund.

Apprenticeship Training Fund - designated in order to fund two apprenticeships in conjunction with Sunderland University and cover employment costs for a minimum of two years.

Mountain Bike Track Fund - designated in order to explore the creation of a mountain bike track at Scremerston.

Mini Bus Replacement Fund - designated for a future replacement of the Project's vehicles.

The Community Centre / Supported Accommodation Fund was a fund designated by the Executive Committee towards the potential redevelopment of the former Community Centre, or any other such replacement of Supported Accommodation provision. However, following the decision not to pursue the redevelopment of the former Community Centre, the Executive Committee took the decision in 2025 to re-designate the funds by way of transfer and create the Apprenticeship Training Fund, Mountain Bike Track Fund and Mini Bus Replacement Fund.

21 Unrestricted funds

The income funds of the Project include the following funds which have been set aside out of unrestricted funds by the Executive Committee for specific purposes:

	At 1 April 2025 £	Incoming resources £	Resources expended £	Gains and losses £	At 31 March 2026 £
General funds	320,818	66,749	(86,661)	10,708	311,614

Previous year:	At 1 April 2024 £	Incoming resources £	Resources expended £	Gains and losses £	At 31 March 2025 £
General funds	122,338	308,288	(109,433)	(375)	320,818

22 Analysis of net assets between funds

	Unrestricted Funds 2026 £	Designated Funds 2026 £	Restricted Funds 2026 £	Total 2026 £	Unrestricted Funds 2025 £	Designated Funds 2025 £	Restricted Funds 2025 £	Total 2025 £
Fund balances at 31 March 2026 are represented by:								
Tangible assets	2,802	585,227	29,355	617,384	3,846	603,935	38,984	646,765
Investments	125,282	157,760	-	283,042	120,145	95,279	-	215,424
Current assets/(liabilities)	183,530	42,240	-	225,770	196,827	104,721	-	301,548
	311,614	785,227	29,355	1,126,196	320,818	803,935	38,984	1,163,737

23 Donations and Grants of £5,000 and over

During the year, grants and donations received of more than £5,000 were as follows:

	2026	2025
National Lottery Community Fund: Northumberland Youth Work Network	£89,489	£89,717
BBC Children in Need	£40,000	£40,000
Ballinger Charitable Trust	£20,000	£10,000
Com Foundation: F.B. & P.F.B. Lough Fund	£10,000	£5,000
Education Support Services	£Nil	£10,560
Wellesley Trust	£Nil	£10,000

24 Related party transactions

Remuneration of key management personnel

The total remuneration of the senior management team excluding Employers National Insurance costs was:

	2026	2025
	£	£
Aggregate compensation	97,345	100,189

Key management has been determined to be the Executive Committee and the 3 members of the senior management team. The Executive Committee receive no remuneration or benefits.

Transactions with related parties

During the year, the Project incurred electrical expenses as part of it's normal maintenance programme of running costs from Landels Electrical (Berwick) Ltd totalling £2,586 (2025: £3,149). Mr S. Landels is a Director of Landels Electrical (Berwick) Ltd as well as an Executive Committee Member of the Project. At the year end no balance remained outstanding (2025: £Nil).

25 Funds received as agent

During the year, the Project received £461,489 (2025: £344,097) from Northumberland Youth Work Network, funded by the National Lottery Community Fund. These funds were provided to the Project, in order to distribute approved grant awards to successful applicants. By the 31 March 2026, funds totalling £395,988 (2025: £301,798) had been distributed, of which the Project received its own share of £53,000, as well as £41,489 (2025: £19,717) to support the hosted post of Network Co-ordinator and associated costs.

The balance of £65,501 (2025: £42,299) has been deferred and will be paid out after the year end, with the Project due to receive a further £5,000 (2025: £10,380).