COMPANY REGISTRATION NUMBER: 09366492
CHARITY REGISTRATION NUMBER: 1171698

Lambton Street Youth & Community HUB

Company Limited by Guarantee

Unaudited Financial Statements

31 March 2026

TREMAINE
Chartered accountants
19 Tremaine Close
Hartlepool
TS27 3LE

Lambton Street Youth & Community HUB

Company Limited by Guarantee

Financial Statements

Year ended 31 March 2026

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Lambton Street Youth & Community HUB

Company Limited by Guarantee

Trustees' Annual Report (Incorporating the Director's Report)

Year ended 31 March 2026

The trustees, who are also the directors for the purposes of company law, present their report and the unaudited financial statements of the charity for the year ended 31 March 2026.

Reference and administrative details

Registered charity name	Lambton Street Youth & Community HUB
Charity registration number	1171698
Company registration number	09366492
Principal office and registered office	25 Falkland Road Sunderland SR4 6XA

The trustees

A Brewis	
P J Burnip	
A J Clemente	
J Ford	
E Knowles	
C Burnikell	
A Carmody	(Appointed 1 April 2025)

Independent examiner	Julie Todd Tremaine Chartered Certified Accountant 19 Tremaine Close Hartlepool TS27 3LE

Structure, governance and management

Incorporation
The company was incorporated on 23 December 2014 and is governed by its memorandum and articles of association. The company is registered with the Charity Commission of England & Wales, registration number 1171698. Prior to incorporation the organisation was registered with the Charity Commission, registration number 230484.

Change of Company Name
The company changed its name from Lambton Street Youth Centre Limited to Lambton Street Youth & Community Hub on 28th April 2018

The Trustee Board is responsible for the overall management and operation of the Youth Centre.

Trustees are elected at the Annual General Meeting, and can be seconded to the board at anytime throughout the year at an Ordinary Management Meeting.

Trustee Induction and Training
Most trustees are already familiar with the work of the Centre, having been involved in some aspects of its various programmes.

At the first Management Committee meeting of any new trustee, they are advised of all aspects of the charity and the context within which it operates, including:

- The obligations of Trustees and Management Committee members
- The main document that governs the operation of the Centre
- Resourcing and the current financial position as set out in the latest published accounts

An information pack has been prepared for distribution to new trustees containing Charity Commission publications, as well as copy of the Scheme document and the latest financial statements.

Objectives and activities

Lambton Street Youth & Community Hub is a voluntary organisation founded in 1901. It is managed by an elected management Committee who has overall responsibility for the project. The Committee employs a Centre Manager who is a qualified Youth & Community worker. The Manager reports to the Management Committee on a monthly basis. A worker's report is produced which contains details of operational issues and indicators of performance / outputs achieved.

The Centre has experience of working with many funders and organisations and the fact it has been in existence for 123 years is testament to the work of the Management Committee and their ability to sustain the development of the Centre

The aims and objectives of Lambton Street Youth & Community Hub are:

To act as a community resource for individuals living in the City of Sunderland by providing advice and assistance and organising programmes of physical, educational and other activities as a means of:

- Advancing in life and helping individuals by developing their skills, capacities and capabilities to enable them to participate in society as independent, mature and responsible individuals;
- Advancing education;
- Providing recreational and leisure time activity in the interests of social welfare for inhabitants of the Area of Benefit who have need by reason of their youth, age, infirmity or disability, poverty or social and economic circumstances with a view to improving the conditions of life of such persons

The project achieves these objectives through centre based activities. The Centre provides a base resource for Staff and Volunteers to deliver a wide range of activities in accordance with the aims and objectives of the Centre.

The Centre works for the benefit of socially excluded groups within the community which include people of low social & economic status, unemployed, ethnic minorities, people with disabilities & mental illness

Health & well-being within the community plays a major part of the ethos within the Centre's aims and objectives. A wide range of structured sports, social and informal educational activity is offered to engage young people, and people of the wider community encouraging participation and community cohesion enabling them to experience learning opportunities which will also enhance personal & social development.

Strategic report

The following sections for achievements and performance and financial review form the strategic report of the charity.

Achievements and performance

Youth Committee
We have 6 young volunteers who are an integral part of our youth work programme. They represent their peers, giving young people a voice and say in the development of the Centre. Empowering young people and providing them with the necessary skills and support enables them to have a sense of belonging and an input into their youth centre. This valued service is an asset to our delivery of youth services as well as a tool of personal & social development for our team of young committee members.

Holiday Activities
The school holiday activity programmes focus on the government Holiday and Food initiative. This is aimed at school age young people on free school meals, however the Centre decided to feed all attendees as there are many young people in work poverty. We did not want to discriminate or label young people. Each young person was offered a healthy meal and snack, activities included sports, general youth club and crafts. Alongside this, we ran healthy eating sessions, first aid skills & emergency heart start.

This year we also carried a special day of events during the holidays for all the community in the area with food, games, entertainment and sporting activities. We extended the holiday activities to other school holiday periods which were very successful and included Easter, Christmas and half terms.

Duke of Edinburgh Award
The Centre is a designated D of E Award Centre. The D of E Award is aimed at 14-year-olds- 25-year-olds and is the world's leading accreditation programme that builds on young people's key skills. This is run by a team of adult volunteers that are all qualified Outdoor Activity Instructors. The team have engaged with young people from, our sports sections, street dance, boxing, karate & the Centre's youth committee and have worked in partnership with the City of Sunderland targeting local Schools.

Good Vibes Project
Working in Partnership with Sunderland Altogether Consortium a collective of eight of the major youth projects in and across the City of which the Centre is a member. The National Lottery has for the second time provided funding for our Centre's to run a Youth Session with both Youth Workers & a qualified Counsellor to work alongside young people. This has been a fantastic service & now it is in its fifth year. Each youth project runs one night alternatively. Our session runs on a Thursday evening. Young people can speak with a counsellor in the session or book an appointment with the counsellor to discuss any problems or issues they are struggling with in a quiet room in complete confidentiality to get help and support. The rise in mental health issues among young people is on the increase. This service is a great tool.

School Group
Local Link schools have been using the Lambton Street Youth and Community Hub for PE sessions, offering schools a wealth of value, far beyond just access to facilities. Offering a wide range of sports- from boxing and football to gym sessions helps pupils develop coordination, strength, and confidence. Sessions expose students to diverse environments, encouraging adaptability and social growth. Regular use of the centre fosters relationships between schools and local youth services, creating a more cohesive support network for young people.

West Youth Activities Project
The Councillors in the Sunderland West Area have provided funding to run Youth Club sessions 4 evenings per week for young people aged 10-19 years. The aim of the project is to keep young people engaged and away from anti-social behaviour. These sessions are very well attended by local young people.

Junior Club
A need was identified for junior provision as many juniors were attempting to attend the older youth club on various nights of the week. Funding was found from the National Lottery to set up a Junior Club twice a week for younger children aged 8 - 10 years. Further funding has been provided by the Roseline Trust to continue this valuable provision up until the end of September 2026.

Football
Football coaching is a popular activity in the Centre. We hold two coaching sessions per week. One for 8yrs to 11yrs & 12yrs -16yrs. We have been very successful with reaching local football teams and passing the young players on who have reached a standard of skill and confidence that has won them a regular place in a local team.

Boxing
The boxing section has continued to flourish and grow during the past season including all our female boxers. The team of volunteers have hosted two fundraising tournaments raising additional funds, which now ensures the 2026 / 2027 season will be a success. Our new senior coach with all the volunteers are continuing the wonderful work of Gary Bunting, instilling discipline, resilience and a sense of belonging in every young person involved in this activity.

Karate
Over the past year SKA has restructured and solely train at LSYC on Mondays & Wednesday evening with an average of 30 students taking part. The group have had three grading Award events held in the centre with a 100% pass rate. Instructors have also attended a number of coaching & grading courses over the year to deliver high standards in a safe environment.

Basketball
Another very successful year for the teams recognised by Basketball England as Lambton Raptures. They have numerous teams now playing in the Durham League from under 12's through to under 18's and an adult senior team.

Basketball has now been divided into two different categories due to increased numbers attending and the costs involved for the youngsters. There is the competitive teams known as the Lambton Raptures run by Arnel Clemente and a separate grassroots junior session run by another volunteer to ensure all young people have the opportunity to be involved.

Achievements and performance *(continued)*

Street Dance
Youngsters from 8 to 25 participate in these dance activities and they have been involved in numerous competitions over the year with Seniors and Juniors holding Northeast and National titles at the UK street dance championships. The Lambton Street Dance Project has a dynamic and empowering effect on the young dancers giving them confidence and community spirit. After many exceptional years our dance instructor has now retired to move on within the Lambton Street Structure. We are pleased to confirm her replacement is Errel Freeman, who is an ex. youth club member and has recently returned to the centre after a successful career as a professional dancer (including working on cruise ships) to take over the sessions. The highlight of this year's project was the organising and performance of a full length dance / music video involving all the youngsters.

Music Project
The Lambton Street Music Project has had a vibrant and empowering time in 2025/2026 in partnership with We Make Culture, they've delivered free weekly music sessions for young people aged 11-19 at Lambton Street Youth & Community Hub. There are now 2 sessions every week at the centre to accommodate the number of youngsters, led by professional musicians, where they explore singing, song writing and playing various instruments with no previous experience needed just enthusiasm. They were also involved in the making of the dance / music video.

DJ Club
launched alongside the music project, offering hands-on experience with DJing and electronic music production, guided by DJ and producer Jamal Graham, who was a member of Lambton Street as a young person. Young people get to experiment with mixing, beat matching, and sound design using professional equipment. They can explore different genres, develop their style, and even produce original tracks.

Sportism
The Sportism Project at Lambton Street has had an energising year, using sport as a tool for inclusion, wellbeing, and youth empowerment for young people with Autism. Delivering inclusive sports sessions for about 25 young people aged 11-19, including football, basketball, boxing, and fitness. Focused on fun, participation, and teamwork-not just competition.

Training for staff
We carried out a lot of training with the staff to ensure we can ensure our staff can meet all of our requirements to ensure we provide a first class service. This included youth club training with the national youth service, safeguarding, first aid, manual handling,

Future Pathways
This project commenced in January for a full year with a company using the centre 5 days every week to give an alternative education provision to particular excluded youngsters aged from 8 to 21 years. The company is north east based with government funding and is training the youngsters with the ethos of Lambton Street Youth and Community centre. We are hopeful that this project will be long term.

Financial review

Reserves Policy and Risk Management
It is the policy of the charity to maintain unrestricted funds which are the free reserves of the charity, at a level which equates to approximately six to twelve months unrestricted expenditure. This provides sufficient funds to cover management and administration and support costs and to respond to emergencies.

The tangible fixed assets have increased considerably to £838,681 due to a large amount of building work to the centre with extensions and refurbishments of the existing buildings. This has been achieved by large grants from the Youth Investment Fund provided by government departments. This will enable the centre to continue delivering its service to the local to the local young people and community for the next 20 years.

As a result of the above the unrestricted reserves of the charity at 31 March 2026 amounted to £1,209,879 of which free reserves (i.e. those not tied up in fixed assets) amounted to £312,005.

The trustees have reviewed the free reserves and consider that the following funds should be set aside and designated to:

- funding for replacing heating system in sports hall - £45,000.
- funding for new external all weather sports area with floodlights - £100,000
- funding for possible redundancies - £30,000
- funding required to offset loss of revenue over the next 2 years from the Police as they have terminated their contract - £50,000

After designated funds of £225,000 and Fixed Assets the remaining free reserves of the charity amount to £87,005 the trustees consider this is to be sufficient to cover support costs, management and administration and to respond to emergency applications for grants which arise from time to time.

Reserves are vital to ensure that the charity has the capacity to find alternative funding and support the charity's obligations when funding is paid in arrears pending defrayment of expenditure. Settlement of such costs can often range from 1 to 3 months before funding is received.

The trustees actively review the major risks which the charity face on a regular basis and believe that maintaining our free reserves at the levels stated above, will provide sufficient resources in the event of adverse conditions.

The trustees' annual report and the strategic report were approved on 8 September 2026 and signed on behalf of the board of trustees by:

A Brewis
Trustee

Lambton Street Youth & Community HUB

Company Limited by Guarantee

Independent Examiner's Report to the Trustees of Lambton Street Youth & Community HUB

Year ended 31 March 2026

I report to the trustees on my examination of the financial statements of Lambton Street Youth & Community HUB ('the charity') for the year ended 31 March 2026.

Responsibilities and basis of report

As the trustees of the company (and also its directors for the purposes of company law) you are responsible for the preparation of the financial statements in accordance with the requirements of the Companies Act 2006 ('the 2006 Act').

Having satisfied myself that the accounts of the company are not required to be audited under Part 16 of the 2006 Act and are eligible for independent examination, I report in respect of my examination of the charity's accounts as carried out under section 145 of the Charities Act 2011 ('the 2011 Act'). In carrying out my examination I have followed the Directions given by the Charity Commission under section 145(5)(b) of the 2011 Act.

Independent examiner's statement

Since the charity's gross income exceeded £250,000 your examiner must be a member of a body listed in section 145 of the 2011 Act. I confirm that I am qualified to undertake the examination because I am a member of the Association of Chartered Certified Accountants, which is one of the listed bodies.

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:

1. accounting records were not kept in respect of the charity as required by section 386 of the 2006 Act; or

2. the financial statements do not accord with those records; or

3. the financial statements do not comply with the accounting requirements of section 396 of the 2006 Act 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; or

4. the financial statements have not been prepared in accordance with the methods and principles of the Statement of Recommended Practice for accounting and reporting by charities applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102).

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.

Julie Todd
Tremaine Chartered Certified Accountant
Independent Examiner

19 Tremaine Close
Hartlepool
TS27 3LE

9 September 2026

Lambton Street Youth & Community HUB

Company Limited by Guarantee

Statement of Financial Activities (including income and expenditure account)

Year ended 31 March 2026

	Note	2026 Unrestricted funds £	2026 Restricted funds £	2026 Total funds £	2025 Total funds £
Income and endowments					
Donations and legacies	5	33,640	119,939	153,579	148,371
Charitable activities	6	61,886	34,784	96,670	110,896
Investment income	7	4,349	–	4,349	4,488
Other income	8	–	–	–	1,788
Total income		99,875	154,723	254,598	265,543
Expenditure					
Expenditure on charitable activities	9	110,782	115,004	225,786	235,961
Total expenditure		110,782	115,004	225,786	235,961
Net income		(10,907)	39,719	28,812	29,582
Transfers between funds		15,615	(15,615)	–	–
Net movement in funds		4,708	24,104	28,812	29,582
Reconciliation of funds					
Total funds brought forward		1,205,171	187,199	1,392,370	1,362,788
Total funds carried forward		1,209,879	211,303	1,421,182	1,392,370

The statement of financial activities includes all gains and losses recognised in the year.
All income and expenditure derive from continuing activities.

The notes on pages 14 to 27 form part of these financial statements.

Lambton Street Youth & Community HUB

Company Limited by Guarantee

Statement of Financial Position

31 March 2026

	Note	2026 £	2025 £
Fixed assets			
Tangible fixed assets	**14**	1,049,874	1,047,359
Current assets			
Debtors	**15**	2,862	2,185
Cash at bank and in hand		369,299	347,375
		372,161	349,560
Creditors: amounts falling due within one year	**17**	853	4,549
Net current assets		371,308	345,011
Total assets less current liabilities		1,421,182	1,392,370
Net assets		1,421,182	1,392,370
Funds of the charity			
Restricted funds		211,303	187,199
Unrestricted funds		1,209,879	1,205,171
Total charity funds	**19**	1,421,182	1,392,370

For the year ending 31 March 2026 the charity was entitled to exemption from audit under section 477 of the Companies Act 2006 relating to small companies.

Directors' responsibilities:

- The members have not required the company to obtain an audit of its financial statements for the year in question in accordance with section 476;
- The directors acknowledge their responsibilities for complying with the requirements of the Act with respect to accounting records and the preparation of financial statements.

These financial statements have been prepared in accordance with the provisions applicable to companies subject to the small companies' regime.

The statement of financial position
continues on the following page.

The notes on pages 14 to 27 form part of these financial statements.

Statement of Financial Position *(continued)*

31 March 2026

These financial statements were approved by the board of trustees and authorised for issue on 8 September 2026, and are signed on behalf of the board by:

A Brewis
Trustee

Lambton Street Youth & Community HUB

Company Limited by Guarantee

Statement of Cash Flows

Year ended 31 March 2026

	2026 £	2025 £
Cash flows from operating activities		
Net income	28,812	29,582
Adjustments for:		
Depreciation of tangible fixed assets	18,528	14,112
Other interest receivable and similar income	(4,349)	(4,488)
Gains on disposal of tangible fixed assets	–	(1,788)
Changes in:		
Trade and other debtors	(677)	(441)
Trade and other creditors	(3,696)	653
Cash generated from operations	38,618	37,630
Interest received	4,349	4,488
Net cash from operating activities	42,967	42,118
Cash flows from investing activities		
Purchase of tangible assets	(21,043)	(124,998)
Proceeds from sale of tangible assets	–	2,500
Net cash used in investing activities	(21,043)	(122,498)
Net increase/(decrease) in cash and cash equivalents	21,924	(80,380)
Cash and cash equivalents at beginning of year	347,375	427,755
Cash and cash equivalents at end of year	369,299	347,375

The notes on pages 14 to 27 form part of these financial statements.

1. General information

The charity is a public benefit entity and a private company limited by guarantee, registered in England and Wales and a registered charity in England and Wales. The address of the registered office is 25 Falkland Road, Sunderland, SR4 6XA.

2. Statement of compliance

These financial statements have been prepared in compliance with FRS 102, 'The Financial Reporting Standard applicable in the UK and the Republic of Ireland', the 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) (Charities SORP (FRS 102)) and the Companies Act 2006.

3. Accounting policies

Basis of preparation

The financial statements have been prepared on the historical cost basis, as modified by the revaluation of certain financial assets and liabilities and investment properties measured at fair value through income or expenditure.

The financial statements are prepared in sterling, which is the functional currency of the entity.

Going concern

There are no material uncertainties about the charity's ability to continue.

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.

Fund accounting

Unrestricted funds are available for use at the discretion of the trustees to further any of the charity's purposes.

Designated funds are unrestricted funds earmarked by the trustees for particular future project or commitment.

Restricted funds are subjected to restrictions on their expenditure declared by the donor or through the terms of an appeal, and fall into one of two sub-classes: restricted income funds or endowment funds.

3. **Accounting policies** *(continued)*

Incoming resources

All incoming resources are included in the statement of financial activities when entitlement has passed to the charity; it is probable that the economic benefits associated with the transaction will flow to the charity and the amount can be reliably measured. The following specific policies are applied to particular categories of income:

- income from donations or grants is recognised when there is evidence of entitlement to the gift, receipt is probable and its amount can be measured reliably.
- legacy income is recognised when receipt is probable and entitlement is established.
- income from donated goods is measured at the fair value of the goods unless this is impractical to measure reliably, in which case the value is derived from the cost to the donor or the estimated resale value. Donated facilities and services are recognised in the accounts when received if the value can be reliably measured. No amounts are included for the contribution of general volunteers.
- income from contracts for the supply of services is recognised with the delivery of the contracted service. This is classified as unrestricted funds unless there is a contractual requirement for it to be spent on a particular purpose and returned if unspent, in which case it may be regarded as restricted.

Resources expended

Expenditure is recognised on an accruals basis as a liability is incurred. Expenditure includes any VAT which cannot be fully recovered, and is classified under headings of the statement of financial activities to which it relates:

- expenditure on raising funds includes the costs of all fundraising activities, events, non-charitable trading activities, and the sale of donated goods.
- expenditure on charitable activities includes all costs incurred by a charity in undertaking activities that further its charitable aims for the benefit of its beneficiaries, including those support costs and costs relating to the governance of the charity apportioned to charitable activities.
- other expenditure includes all expenditure that is neither related to raising funds for the charity nor part of its expenditure on charitable activities.

All costs are allocated to expenditure categories reflecting the use of the resource. Direct costs attributable to a single activity are allocated directly to that activity. Shared costs are apportioned between the activities they contribute to on a reasonable, justifiable and consistent basis.

3. Accounting policies *(continued)*

Tangible assets

Tangible assets are initially recorded at cost, and subsequently stated at cost less any accumulated depreciation and impairment losses. Any tangible assets carried at revalued amounts are recorded at the fair value at the date of revaluation less any subsequent accumulated depreciation and subsequent accumulated impairment losses.

An increase in the carrying amount of an asset as a result of a revaluation, is recognised in other recognised gains and losses, unless it reverses a charge for impairment that has previously been recognised as expenditure within the statement of financial activities. A decrease in the carrying amount of an asset as a result of revaluation, is recognised in other recognised gains and losses, except to which it offsets any previous revaluation gain, in which case the loss is shown within other recognised gains and losses on the statement of financial activities.

Depreciation

Depreciation is calculated so as to write off the cost or valuation of an asset, less its residual value, over the useful economic life of that asset as follows:

Long leasehold property	-	2% straight line
Fixtures and fittings	-	25% straight line
Motor vehicles	-	25% straight line

Defined contribution plans

Contributions to defined contribution plans are recognised as an expense in the period in which the related service is provided. Prepaid contributions are recognised as an asset to the extent that the prepayment will lead to a reduction in future payments or a cash refund.

4. Limited by guarantee

Lambton Street Youth Centre Limited is a company limited by guarantee and accordingly does not have a share capital.

Every member of the company undertakes to contribute such amount as may be required not exceeding £1 to the assets of the charitable company in the event of its being wound up while he or she is a member, or within one year after he or she ceases to be a member.

5. Donations and legacies

	Unrestricted Funds £	Restricted Funds £	**Total Funds 2026 £**
Donations			
Donations	1,410	–	1,410
Grants			
Sunderland City Council	1,790	5,776	7,566
Sir John Priestman	–	3,500	3,500
Kans & Kandy	–	4,836	4,836
Garfield Weston	25,000	–	25,000
Other Grant	440	7,084	7,524
Sported	–	13,780	13,780
Better Youth Space Fund	–	17,046	17,046
The Barbour Foundation	5,000	–	5,000
The Rank Foundation	–	30,000	30,000
HAF	–	37,917	37,917
	33,640	119,939	153,579

	Unrestricted Funds £	Restricted Funds £	Total Funds 2025 £
Donations			
Donations	13,698	–	13,698
Gentoo	300	–	300
Duke of Edinburgh	1,700	–	1,700
Grants			
Youth Investment Fund	–	75,676	75,676
The National Lottery Community Fund	–	16,724	16,724
Catherine Cookson	–	500	500
Sported	–	3,000	3,000
Clotheworkers	–	13,500	13,500
Bernard Sunley	–	5,000	5,000
Community Chest	–	2,000	2,000
HAF	–	16,273	16,273
	15,698	132,673	148,371

6. Charitable activities

	Unrestricted Funds £	Restricted Funds £	**Total Funds 2026 £**
Lambton - Street Dance	3,052	–	3,052
West Area Youth Activities	–	24,714	24,714
Boxing	150	–	150
Room hire	23,812	–	23,812
Subscriptions	18,747	–	18,747
Training	13,793	–	13,793
Other	450	–	450
Good Vibes	–	10,070	10,070
Tuck Shop	1,882	–	1,882
	61,886	34,784	96,670

	Unrestricted Funds £	Restricted Funds £	Total Funds 2025 £
Lambton - Street Dance	4,390	–	4,390
West Area Youth Activities	–	24,260	24,260
Boxing	4,013	–	4,013
Room hire	23,962	–	23,962
Subscriptions	25,762	–	25,762
Good Vibes	–	26,379	26,379
Tuck Shop	2,130	–	2,130
	60,257	50,639	110,896

7. Investment income

	Unrestricted Funds £	**Total Funds 2026 £**	Unrestricted Funds £	Total Funds 2025 £
Bank interest receivable	4,349	4,349	4,488	4,488

8. Other income

	Unrestricted Funds £	**Total Funds 2026 £**	Unrestricted Funds £	Total Funds 2025 £
Gain on disposal of tangible fixed assets held for charity's own use	–	–	1,788	1,788

9. Expenditure on charitable activities by fund type

	Unrestricted Funds £	Restricted Funds £	**Total Funds 2026 £**
General Fund	110,782	–	110,782
West Area Youth Activities	–	17,817	17,817
Leasehold Improvements	–	2,000	2,000
Sported	–	6,544	6,544
HAF	–	37,917	37,917
Youth Investment Fund	–	(394)	(394)
The Rank Foundation	–	4,719	4,719
Better Youth Spaces	–	17,046	17,046
Sunderland All Together	–	5,286	5,286
Good Vibes Project	–	8,769	8,769
Junior Club	–	15,300	15,300
	110,782	115,004	225,786

	Unrestricted Funds £	Restricted Funds £	Total Funds 2025 £
General Fund	89,159	–	89,159
West Area Youth Activities	–	19,136	19,136
Leasehold Improvements	–	2,000	2,000
HAF	–	16,273	16,273
Youth Investment Fund	–	85,420	85,420
Good Vibes Project	–	15,948	15,948
Junior Club	–	4,961	4,961
Wellesley Trust	–	3,064	3,064
	89,159	146,802	235,961

10. Net income

Net income is stated after charging/(crediting):

	2026 £	2025 £
Depreciation of tangible fixed assets	18,528	14,112
Gains on disposal of tangible fixed assets	–	(1,788)

11. Independent examination fees

	2026	2025
	£	£
Fees payable to the independent examiner for:		
Independent examination of the financial statements	600	700

12. Staff costs

The total staff costs and employee benefits for the reporting period are analysed as follows:

	2026	2025
	£	£
Wages and salaries	116,506	120,791
Social security costs	10,262	7,433
Employer contributions to pension plans	–	2,352
	126,768	130,576

The average head count of employees during the year was 8 (2025: 9). The average number of full-time equivalent employees during the year is analysed as follows:

	2026	2025
	No.	No.
Charitable activities	6	7
Management & administration	2	2
	8	9

No employee received employee benefits of more than £60,000 during the year (2025: Nil).

13. Trustee remuneration and expenses

No remuneration or other benefits from employment with the charity or a related entity were received by the trustees.

14. Tangible fixed assets

	Long leasehold property £	Fixtures and fittings £	Motor vehicles £	**Total £**
Cost				
At 1 April 2025	1,038,681	90,439	53,422	1,182,542
Additions	18,917	2,126	–	21,043
At 31 March 2026	1,057,598	92,565	53,422	1,203,585
Depreciation				
At 1 April 2025	46,000	85,844	3,339	135,183
Charge for the year	2,000	3,172	13,356	18,528
At 31 March 2026	48,000	89,016	16,695	153,711
Carrying amount				
At 31 March 2026	1,009,598	3,549	36,727	1,049,874
At 31 March 2025	992,681	4,595	50,083	1,047,359

15. Debtors

	2026 £	2025 £
Trade debtors	–	750
Prepayments and accrued income	2,862	1,335
Other debtors	–	100
	2,862	2,185

16. Cash and cash equivalents

The cash at bank and in hand of the charity at the year end amounts to:

	2026 £	2024
Current account	76,060	233,997
Deposit account	270,682	193,616
Cash	633	142
	347,375	427,755

17. Creditors: amounts falling due within one year

	2026	2025
	£	£
Trade creditors	–	121
Accruals and deferred income	700	700
Social security and other taxes	153	2,944
Other creditors	–	784
	853	4,549

18. Pensions and other post retirement benefits

Defined contribution plans

The amount recognised in income or expenditure as an expense in relation to defined contribution plans was £Nil (2025: £2,352).

19. Analysis of charitable funds

Unrestricted funds

	At 1 April 2025 £	Income £	Expenditure £	Transfers £	At 31 March 2026 £
General fund	136,777	99,875	(110,782)	(3,302)	122,568
Property captial fund	843,394	–	–	18,917	862,311
Replacement of inefficient heating system	45,000	–	–	–	45,000
Redundancy Fund	30,000	–	–	–	30,000
Loss of Future Revenue	50,000	–	–	–	50,000
New external all weather sports area with floodlights	100,000	–	–	–	100,000
	1,205,171	99,875	(110,782)	15,615	1,209,879

	At 1 April 2024 £	Income £	Expenditure £	Transfers £	At 31 March 2025 £
General fund	198,747	82,231	(89,159)	(55,042)	136,777
Property captial fund	773,036	–	–	70,358	843,394
Replacement Minibus	36,800	–	–	(36,800)	–
Replacement of inefficient heating system	30,000	–	–	15,000	45,000
Redundancy Fund	30,000	–	–	–	30,000
Loss of Future Revenue	50,000	–	–	–	50,000
New external all weather sports area with floodlights	–	–	–	100,000	100,000
	1,118,583	82,231	(89,159)	93,516	1,205,171

19. Analysis of charitable funds *(continued)*

Restricted funds

	At 1 April 2025 £	Income £	Expenditure £	Transfers £	At 31 March 2026 £
SEND Group	–	4,836	394	–	5,230
ASB	–	5,776	(5,286)	–	490
West Area Youth Activities	(1,393)	24,714	(17,817)	–	5,504
Leasehold Improvements	154,000	–	(2,000)	–	152,000
HAF	–	37,917	(37,917)	–	–
Sir John Priestman	4,134	3,500	–	–	7,634
Good Vibes Project	5,206	10,070	(8,769)	–	6,507
YIF - Captial	18,523	–	–	(18,523)	–
YIF - Revenue	(1,970)	–	–	1,970	–
Wellesley Trust	(3,064)	–	–	3,064	–
Junior Club	11,763	7,084	(15,300)	–	3,547
Sported	–	13,780	(6,544)	–	7,236
The Rank Foundation	–	30,000	(4,719)	(2,126)	23,155
Better Youth Spaces Fund	–	17,046	(17,046)	–	–
	187,199	154,723	(115,004)	(15,615)	211,303

	At 1 April 2024 £	Income £	Expenditure £	Transfers £	At 31 March 2025 £
West Area Youth Activities	(6,517)	24,260	(19,136)	–	(1,393)
Small Grants	728	–	–	(728)	–
Leasehold Improvements	156,000	–	(2,000)	–	154,000
SIB Minibus	712	–	–	(712)	–
HAF	–	16,273	(16,273)	–	–
Sir John Priestman	634	3,500	–	–	4,134
Good Vibes Project	(5,225)	26,379	(15,948)	–	5,206
YIF - Captial	89,448	–	(567)	(70,358)	18,523
YIF - Revenue	8,425	75,676	(84,853)	(1,218)	(1,970)
Wellesley Trust	–	–	(3,064)	–	(3,064)
Minibus	–	20,500	–	(20,500)	–
Junior Club	–	16,724	(4,961)	–	11,763
	244,205	183,312	(146,802)	(93,516)	187,199

19. Analysis of charitable funds *(continued)*

Transfer of funds represent the following:

	2026	2025
	£	
Fixed asset purchased & transferred to general funds	(20,469)	(92,076)
Contributions to support costs	5,034	(1,440)
	(15,615)	(93,516)

20. Analysis of net assets between funds

	Unrestricted Funds	Restricted Funds	**Total Funds 2026**
	£	£	£
Tangible fixed assets	897,874	152,000	1,049,874
Current assets	312,858	59,303	372,161
Creditors less than 1 year	(853)	–	(853)
Net assets	1,209,879	211,303	1,421,182

	Unrestricted Funds	Restricted Funds	Total Funds 2025
	£	£	£
Tangible fixed assets	893,359	154,000	1,047,359
Current assets	316,361	33,199	349,560
Creditors less than 1 year	(4,549)	–	(4,549)
Net assets	1,205,171	187,199	1,392,370

21. Analysis of changes in net debt

	At 1 Apr 2025	Cash flows	**At 31 Mar 2026**
	£	£	£
Cash at bank and in hand	347,375	21,924	369,299