Carlisle Diocesan Youth Centre

Registration number: 520363

Annual Report and Financial Statements

31 December 2025

Carlisle Diocesan Youth Centre

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Carlisle Diocesan Youth Centre

Reference and Administrative Details

Charity name	Carlisle Diocesan Youth Centre
Charity registration number	520363
Principal office	St Johns-in-the-Vale Keswick CA12 4UB
Registered office	St Johns-in-the-Vale Keswick CA12 4UB
Trustees	Rev C H Hope C E Tudway Ven S J Fyfe Dr S S Wood (Resigned 7 July 2025) S C Hughes (Resigned 7 July 2025)
Independent examiner	JWA Cruickshank & Co Inglewood Wreay Syke Wreay CARLISLE CA4 8JR

The financial statements have been prepared in accordance with the accounting policies set out in notes to the accounts and comply with the charity's governing document, the Charities Act 201 and 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.

Constitution, Objects and Policies

The Charitable Trust is constituted by Trust Deed, and its objects are to:-

In the Diocese of Carlisle and beyond educate young people through their leisure time activities so as to develop their physical, mental and spiritual capabilities that they may grow to full maturity as individuals and members of society and that their conditions of life may be improved.

The Charity operates leases with the Carlisle Diocesan Board of Finance and St John's-in-the-Vale Parochial Church Council on the Youth Centre Main Building and Annexe until 2030. The properties are hired out to organisations working with young people for residential activities.

The Charity operates a lettings policy to ensure that the objects of the Charity are met. The Charity operates an equal opportunities policy.

The Charity has at present three Trustees. The Trustees are members of the Management Committee which also has representatives from the Diocesan Board of Finance, Diocesan Board of Education and St John's-in-the-Vale PCC. The Management Committee oversees the management of the Charity. The day to day management of the centre is undertaken by the Centre Manager, Mrs Lisa Farren.

Public Benefit- Performance

In planning our activities for the year we kept in mind the Charity Commission's guidance on public benefit at our trustee meetings. The Centre provides a context for groups of young people from schools, colleges, uniformed organisations and churches as well as family groups to enjoy the benefits of outdoor activities and a time away from their normal setting. It provides self-catering accommodation accessible to people of all ages and backgrounds, and has wheelchair access to the School House facilities.

Financial review

St Johns in the Vale Centre's total income from bookings in 2025 was £89,427. With £10,677 from dividends and bank interest, the total income of £100,104 is an decrease on the 2024 figures. Free reserves at the year end excluding investments stood at negative £2,512 and including investments £342,284.

The total expenditure of £143,802 is higher than the 2024 figures, and along with losses on investments of £14,196, there was a deficit in the year of £57,894 compared to a surplus in the prior year of £3,637.

Plans for future

The Management Committee is actively pursuing plans to upgrade the utility provision to the Centre with a borehole to supplement the existing private water supply and the addition of solar panels. This reflects a joint ambition to become carbon neutral and financially self-sustaining.

The Committee has also conducted an extensive review of governance and is committed to incorporating as a CIO, with a structure of governance more in keeping with current best practice in the charity sector. It has identified the need to strengthen the Committee skill set by recruiting members with experience in the areas of marketing and fundraising.

Risk Management

The Management Committee regularly reviews the risks. Reserves of more than one year's operating costs are held to cover liabilities in case of adverse conditions. Reserves are held to cover capital expenditure for future development or in case of unforeseen major expenditure, replacement or repair of equipment.

Reserves Policy

It is the policy of the charity to maintain unrestricted funds at a level which equate to approximately 12 months unrestricted expenditure. This provides sufficient funds to cover management and administration and support costs.

Unrestricted funds are maintained at least at this level throughout the year, however funds are also held to account for planned capital expenditure.

Approved by the Trustees on 6 July 2026 and signed on their behalf by:



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Ven S J Fyfe
Trustee

Carlisle Diocesan Youth Centre

Trustees' Responsibilities in relation to the Financial Statements

The trustees are responsible for preparing the Trustees' Report and the financial statements in accordance with applicable law and United Kingdom Accounting Standards.

The law applicable to charities in England and Wales requires the trustees to prepare financial statements for each financial year which give a true and fair view of the state of affairs of the charity and of the incoming resources and application of resources of the charity for that period. In preparing these financial statements, the trustees 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 business.

The trustees are responsible for keeping proper accounting records that disclose with reasonable accuracy at any time the financial position of the charity and enable them to ensure that the financial statements comply with the Charities Act 2011 as amended by the Charities Act 2022, the Charity (Accounts and Reports) Regulations and the provisions of the trust deed. They are responsible for safeguarding the assets of the charity and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

Independent Examiner's Report to the Trustees of

Carlisle Diocesan Youth Centre

I report on the accounts of the charity for the year ended 31 December 2025, which are set out on pages 6 to 15.

Your attention is to drawn to the fact that the Charity has prepared the financial statements in accordance with Accounting and Reporting by Charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) in preference to the Accounting and Reporting by Charities: Statement of Recommended Practice issued on 1 April 2005 which is referred to in the extant regulations but has since been withdrawn.

We understand that this has been done in order for the accounts to provide a true and fair view in accordance with the Generally Accepted Accounting Practice effective for reporting periods beginning on or after 1 January 2019.

Respective responsibilities of trustees and examiner

The Charity's trustees are responsible for the preparation of the accounts. The trustees consider that an audit is not required for this year under section 144(2) of the Charities Act 2011 as amended by the Charities Act 2022 (the Act) and that an independent examination is needed.

It is my responsibility to:

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

Basis of independent examiner's report

My examination was carried out in accordance with the General Directions given by the Charity Commission. An examination includes a review of the accounting records kept by the charity and a comparison of the accounts presented with those records. It also includes consideration of any unusual items or disclosures in the accounts, and seeking explanations from you as trustees concerning any such matters. The procedures undertaken do not provide all the evidence that would be required in an audit and consequently no opinion is given as to whether the accounts present a 'true and fair view' and the report is limited to those matters set out in the statement below.

Independent examiner's statement

In connection with my examination, no matter has come to my attention:

(1) which gives me reasonable cause to believe that in any material respect the requirements:

- to keep accounting records in accordance with section 130 of the Charities Act 2011 as amended by the Charities Act 2022; and
- to prepare accounts which accord with the accounting records, comply with the accounting requirements of the Act

have not been met; or

(2) to which, in my opinion, attention should be drawn in order to enable a proper understanding of the accounts to be reached.

JWA Cruickshank FCA CTA
JWA Cruickshank & Co

Inglewood
Wreay Syke
Wreay
CARLISLE
CA4 8JR

6 July 2026

Carlisle Diocesan Youth Centre

Statement of Financial Activities for the Year Ended 31 December 2025

	Note	Unrestricted Funds	Restricted Funds	Total Funds 2025	Total Funds 2024
		£	£	£	£
Income and endowments from:					
Investment income	2	10,677	-	10,677	10,301
Charitable activities	3	89,427	-	89,427	96,435
Other income	4	-	-	-	69
Total income		100,104	-	100,104	106,805
Expenditure on:					
Charitable activities		143,802	-	143,802	117,657
Total expenditure		143,802	-	143,802	117,657
Net outgoing resources before other recognised gains and losses		(43,698)	-	(43,698)	(10,852)
Other recognised gains/losses					
(Losses)/gains on investment assets		(14,196)	-	(14,196)	7,215
Net movements in funds		(57,894)	-	(57,894)	(3,637)
Reconciliation of funds					
Total funds brought forward		442,936	1,384	444,320	447,957
Total funds carried forward		385,042	1,384	386,426	444,320

All income and expenditure in 2024 related to unrestricted funds.

The notes on pages 8 to 15 form an integral part of these financial statements.

Carlisle Diocesan Youth Centre

Balance Sheet as at 31 December 2025

	Note	2025 £	2025 £	2024 £	2024 £
Fixed assets					
Tangible assets	10		42,758		56,762
Investments	11		344,796		349,187
			387,554		405,949
Current assets					
Debtors	12	3,566		3,416	
Cash at bank and in hand		22,083		66,961	
		25,649		70,377	
Creditors: Amounts falling due within one year	13	(26,777)		(32,006)	
Net current (liabilities)/assets			(1,128)		38,371
Net assets			386,426		444,320
The funds of the charity:					
Restricted funds			1,384		1,384
Unrestricted funds					
Unrestricted income funds			385,042		442,936
Total charity funds			386,426		444,320

The financial statements have been prepared in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102).

Approved by the Board on 6 July 2026 and signed on its behalf by:



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Ven S J Fyfe
Trustee

1 Accounting policies

Statement of compliance

The accounts (financial statements) have been prepared under the historical cost convention with items recognised at cost or transaction value unless otherwise stated in the relevant note(s) to these accounts. The financial statements have been prepared in accordance with the second edition of the Charities Statement of Recommended Practice issued in October 2019, the Financial Reporting Standard applicable in the United Kingdom and Republic of Ireland (FRS 102) and the Charities Act 2011 as amended by the Charities Act 2022.

The accounts (financial statements) have been prepared to give a ‘true and fair’ view and have departed from the Charities (Accounts and Reports) Regulations 2008 only to the extent required to provide a ‘true and fair view’. This departure has involved following Accounting and Reporting by Charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) rather than the Accounting and Reporting by Charities:Statement of Recommended Practice effective from 1 April 2005 which has since been withdrawn.

Basis of preparation

The charity 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

These financial statements have been prepared on a going concern basis.

Fund accounting policy

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

Restricted 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.

Further details of each fund are disclosed in note 16.

Income and endowments

Donations are recognised where there is entitlement, probability of receipt and the amount can be measured with sufficient reliability.

Income from Government and other grants, whether ‘capital’ grants or ‘revenue’ grants, is recognised when the charity has entitlement to the funds, any performance conditions attached to the grants have been met, it is probable that the income will be received and the amount can be measured reliably and is not deferred.

Investment income is recognised on a receivable basis.

Income from charitable activities includes income recognised as earned (as the related goods or services are provided) under contract.

Expenditure

Liabilities are recognised as soon as there is a legal or constructive obligation committing the charity to the expenditure. All expenditure is accounted for on an accruals basis and has been classified under headings that aggregate all costs related to the category.

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.

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Support costs

Support costs include central functions and have been allocated to activity cost categories on a basis consistent with the use of resources, for example, allocating property costs by floor areas, or per capita, staff costs by the time spent and other costs by their usage.

Irrecoverable VAT

Irrecoverable VAT is charged against the category of resources expended for which it was incurred.

Fixed assets

Individual fixed assets costing £100 or more are initially recorded at cost.

Depreciation

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:

Land and buildings	25 years straight line basis
Fixtures, fittings and equipment	5 - 20 years straight line basis

Cash and Cash Equivalents

Cash and cash equivalents comprise cash on hand and call deposits, and other short-term highly liquid investments that are readily convertible to a known amount of cash and are subject to an insignificant risk of change in value.

Investments

Fixed asset investments are included at market value at the balance sheet date.

Realised gains and losses on investments are calculated as the difference between sales proceeds and their market value at the start of the year, or their subsequent cost, and are charged or credited to the statement of the financial activities in the period of disposal.

Unrealised gains and losses represent the movement in market values during the year and are credited or charged to the statement of financial activities based on the market value at the year end.

Pensions

The charity operates a defined contribution pension scheme. Contributions are charged in the statement of financial activities as they become payable in accordance with the rules of the scheme.

2 Investment income

	Unrestricted Funds £	Restricted Funds £	Total Funds 2025 £	Total Funds 2024 £
Income from listed investments	9,805	-	9,805	9,493
Interest on cash deposits	872	-	872	808
	10,677	-	10,677	10,301

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3 Charitable activities

	Unrestricted Funds £	Restricted Funds £	Total Funds 2025 £	Total Funds 2024 £
Provision of accommodation				
Accommodation sales	89,427	-	89,427	96,435

4 Other income

	Unrestricted Funds £	Restricted Funds £	Total Funds 2025 £	Total Funds 2024 £
Other income				
Other income	-	-	-	69

5 Expenditure

	Provision of accommodation £	Total 2025 £	Total 2024 £
Direct costs			
Wages and salaries	49,403	49,403	50,147
Staff pensions	7,132	7,132	5,273
Light, heat and power	11,192	11,192	19,269
Insurance	5,368	5,368	5,363
Repairs and maintenance	51,729	51,729	13,097
Cleaning	1,814	1,814	2,423
Bank charges	40	40	65
	126,678	126,678	95,637
Support costs			
Telephone and fax	981	981	1,561
Sundry expenses	1,466	1,466	998
Travel and subsistence	9	9	249
Accountancy fees	333	333	1,002
Independent examiner's fee	331	331	400
Legal and professional fees	-	-	2,945
Depreciation of freehold property	13,263	13,263	13,264
Depreciation of fixtures and fittings	741	741	1,601
	17,124	17,124	22,020
	143,802	143,802	117,657

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6 Governance costs

	2025	2024
	£	£
Accountancy fees	333	1,002
Independent examiner's fee	331	400
Legal and professional fees	-	2,945
	664	4,347

7 Trustees' remuneration and expenses

During the year, expenses totalling £nil (2024 - £819) were reimbursed to 0 (2024 - 1) Trustees for telephone costs, travel and printing, postage and stationery.

8 Employees' remuneration

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

	2025	2024
	No.	No.
Charitable activities	4	3

The aggregate payroll costs of these persons were as follows:

	2025	2024
	£	£
Wages and salaries	49,403	50,147
Other pension costs	7,132	5,273
	56,535	55,420

No employee received emoluments of more than £60,000 during the year (2024 - No. 0).

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9 Taxation

The registered charity is exempt from taxation on income and gains.

10 Tangible fixed assets

	Freehold interest in land and buildings (including heritage assets) £	Fixtures, fittings and equipment £	Total £
Cost			
As at 1 January 2025 and 31 December 2025	332,701	45,439	378,140
Depreciation			
As at 1 January 2025	280,340	41,038	321,378
Charge for the year	13,263	741	14,004
As at 31 December 2025	293,603	41,779	335,382
Net book value			
As at 31 December 2025	39,098	3,660	42,758
As at 31 December 2024	52,361	4,401	56,762

11 Investments held as fixed assets

	Listed investments £
Market value	
As at 1 January 2025	349,187
Revaluation	(14,196)
Additions	9,805
As at 31 December 2025	344,796
Net book value	
As at 31 December 2025	344,796
As at 31 December 2024	349,187

All investment assets were held in the UK.

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12 Debtors

	2025 £	2024 £
Other debtors	3,566	522
Prepayments and accrued income	-	2,894
	3,566	3,416

13 Creditors: Amounts falling due within one year

	2025 £	2024 £
Trade creditors	-	4,246
Taxation and social security	1,478	-
Other creditors	25,299	27,760
	26,777	32,006

14 Pension scheme

Defined contribution pension scheme

The charity operates a defined contribution pension scheme. The pension cost charge for the period represents contributions payable by the charity to the scheme and amounted to £7,132 (2024 - £5,273).

Contributions totalling £526 (2024 - £406) were payable to the scheme at the end of the period and are included in creditors.

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15 Related parties

Controlling entity

The charity is controlled by the trustees.

16 Analysis of funds

	At 1 January 2025	Incoming resources	Resources expended	Other recognised gains/losses	At 31 December 2025
	£	£	£	£	£
General Funds					
Unrestricted income fund	442,936	100,104	(143,802)	(14,196)	385,042
Restricted Funds					
Memorial funds	1,384	-	-	-	1,384
	444,320	100,104	(143,802)	(14,196)	386,426

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Prior period

	At 1 January 2024	Incoming resources	Resources expended	Other recognised gains/(losses)	At 31 December 2024
	£	£	£	£	£
General Funds		-			
Unrestricted income fund	446,573	106,805	(117,657)	7,215	442,936
Restricted Funds					
Memorial funds	1,384	-	-	-	1,384
	447,957	106,805	(117,657)	7,215	444,320

17 Net assets by fund

	Unrestricted Funds	Restricted Funds	Total Funds 2025	Total Funds 2024
	£	£	£	£
Tangible assets	42,758	-	42,758	56,762
Investments	344,796	-	344,796	349,187
Current assets	24,265	1,384	25,649	70,377
Creditors: Amounts falling due within one year	(26,777)	-	(26,777)	(32,006)
Net assets	385,042	1,384	386,426	444,320

Prior period

	Unrestricted Funds	Restricted Funds	Total Funds 2024	Total Funds 2023
	£	£	£	£
Tangible assets	56,762	-	56,762	69,377
Investments	349,187		349,187	357,479
Current assets	68,993	1,384	70,377	41,657
Creditors: Amounts falling due within one year	(32,006)	-	(32,006)	(20,556)
Net assets	442,936	1,384	444,320	447,957