

Cathedral Youth Club
Unaudited Financial Statements
31 March 2023

KEITH McELHINNEY & CO

Chartered accountants
42A Clooney Terrace
Waterside
Londonderry
BT47 6AP

Cathedral Youth Club

Financial Statements

Year ended 31 March 2023

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Cathedral Youth Club

Trustees' Annual Report

Year ended 31 March 2023

The trustees present their report and the unaudited financial statements of the charity for the year ended 31 March 2023.

Reference and administrative details

Registered charity name Cathedral Youth Club
Charity registration number 107380-0
Principal office 96-98 The Fountain
The Fountain Estate
Londonderry
BT48 6QL

The trustees

Mr Victor Wray
Mr Raymond Walker
Mr William McBride
Mr Ian Bartlett

Independent examiner Keith McElhinney
42A Clooney Terrace
Waterside
Londonderry
BT47 6AP

Structure, governance and management

The Charity is governed by its Constitution dated 18 April 2018.
The Charity is managed by an Executive Committee which consists of all the appointed trustees, and the selection of any new Trustees is dealt with by that Committee.

Objectives and activities

The Club is established to promote the benefit of young people in the Fountain area of Londonderry and surrounding areas in Londonderry, and to educate and assist such young people through their leisure time activities so as to develop their physical, mental and emotional capacities so that they may grow to full maturity as individuals and members of society and so that their conditions of life may be improved, and in particular to: a) provide facilities, in the interests of social welfare, for education, recreation or other leisure-time occupation, with the object of improving the conditions of life for the said young people. b) Promote capacity-building among young people from the area of benefit who are disadvantaged as a result of their social or economic circumstances in an effort to encourage them to develop confidence, self-esteem, and leadership skills and encouraging a sense of social responsibility.

Cathedral Youth Club

Trustees' Annual Report *(continued)*

Year ended 31 March 2023

Achievements and performance

Cathedral Youth Club offers activities and programmes to a wide range of young people and adults not just living in the Fountain area but right across the city. The extension and refurbishment of our centre has had a huge impact on all users, allowing us to extend our programmes to suit the needs of all age groups. As we celebrate fifty-one years of service to the community, Cathedral Youth Club has continued to set a high standard and an Open-Door policy to all regardless of colour or creed. We continue to secure funding from a wide range of funding organisations which allows us to provide a wide range of programmes and projects. We are proud of our achievements and have fully trained staff and volunteers working in our club. Our name is synonymous throughout the city and beyond. We look forward to another successful year.

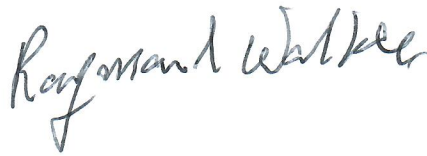
Financial review

The Charity had a net surplus for the year to 31 March 2023 of £1,711 (2022: deficit £792), and at 31 March 2023 had net assets of £47,513 (2022: £45,802)

The trustees' annual report was approved on 7 November 2023 and signed on behalf of the board of trustees by:



Mr Raymond Walker
Trustee



Cathedral Youth Club

Independent Examiner's Report to the Trustees of Cathedral Youth Club

Year ended 31 March 2023

I report to the trustees on my examination of the financial statements of Cathedral Youth Club ('the charity') for the year ended 31 March 2023.

Responsibilities and basis of report

As the trustees of the charity you are responsible for the preparation of the financial statements in accordance with the requirements of the Charities Act (Northern Ireland) 2008 (the '2008 Act'). You are satisfied that your charity is not required by charity law to be audited and have chosen instead to have an independent examination.

I report in respect of my examination of the charity's financial statements as carried out under section 65 of the 2008 Act. In carrying out my examination I have followed the general Directions given by the Charity Commission for Northern Ireland under section 65(9)(b) of the 2008 Act.

Independent examiner's statement

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

1. accounting records were not kept as required by with section 63 of the 2008 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 the 2008 Act; or
4. 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 confirm that there are no other matters to which your attention should be drawn to enable a proper understanding of the accounts to be reached.



Keith McElhinney
Independent Examiner

42A Clooney Terrace
Waterside
Londonderry
BT47 6AP

7 November 2023

Cathedral Youth Club

Statement of Financial Activities

Year ended 31 March 2023

		Unrestricted funds	2023 Restricted funds	Total funds	2022 Total funds
	Note	£	£	£	£
Income and endowments					
Donations and legacies	4	56,338	156,853	213,191	177,285
Charitable activities	5	1,135	–	1,135	167
Other trading activities	6	6,984	–	6,984	6,427
Total income		<u>64,457</u>	<u>156,853</u>	<u>221,310</u>	<u>183,879</u>
Expenditure					
Expenditure on raising funds:					
Costs of other trading activities	7	3,910	–	3,910	4,487
Expenditure on charitable activities	8,9	57,065	158,625	215,689	180,184
Total expenditure		<u>60,975</u>	<u>158,625</u>	<u>219,599</u>	<u>184,671</u>
Net income/(expenditure) and net movement in funds					
		<u>3,482</u>	<u>(1,772)</u>	<u>1,711</u>	<u>(792)</u>
Reconciliation of funds					
Total funds brought forward		45,484	318	45,802	46,594
Total funds carried forward		<u>48,966</u>	<u>(1,454)</u>	<u>47,512</u>	<u>45,803</u>

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 6 to 15 form part of these financial statements.

Cathedral Youth Club

Statement of Financial Position

31 March 2023

	Note	2023 £	2022 £
Fixed assets			
Tangible fixed assets	14	701,057	704,673
Current assets			
Stocks		125	250
Debtors	15	17,613	31,972
Cash at bank and in hand		96,075	14,511
		<u>113,813</u>	<u>46,733</u>
Creditors: amounts falling due within one year	16	<u>82,616</u>	<u>20,242</u>
Net current assets		<u>31,197</u>	<u>26,491</u>
Total assets less current liabilities		<u>732,254</u>	<u>731,164</u>
Creditors: amounts falling due after more than one year	17	<u>684,741</u>	<u>685,362</u>
Net assets		<u><u>47,513</u></u>	<u><u>45,802</u></u>
Funds of the charity			
Restricted funds		(1,454)	318
Unrestricted funds		<u>48,966</u>	<u>45,485</u>
Total charity funds	21	<u><u>47,512</u></u>	<u><u>45,803</u></u>

These financial statements were approved by the board of trustees and authorised for issue on 7 November 2023, and are signed on behalf of the board by:

Mr Raymond Walker
Trustee

The notes on pages 6 to 15 form part of these financial statements.

Cathedral Youth Club

Notes to the Financial Statements

Year ended 31 March 2023

1. General information

The charity is a public benefit entity and a registered charity in Northern Ireland and is unincorporated. The address of the principal office is 96-98 The Fountain, The Fountain Estate, Londonderry, BT48 6QL.

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 Charities Act (Northern Ireland) 2008.

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.

Cathedral Youth Club

Notes to the Financial Statements *(continued)*

Year ended 31 March 2023

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.

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.

Cathedral Youth Club

Notes to the Financial Statements *(continued)*

Year ended 31 March 2023

3. Accounting policies *(continued)*

Tangible assets *(continued)*

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:

Freehold property	-	2% straight line
Fixtures and fittings	-	10% straight line

Impairment of fixed assets

A review for indicators of impairment is carried out at each reporting date, with the recoverable amount being estimated where such indicators exist. Where the carrying value exceeds the recoverable amount, the asset is impaired accordingly. Prior impairments are also reviewed for possible reversal at each reporting date.

For the purposes of impairment testing, when it is not possible to estimate the recoverable amount of an individual asset, an estimate is made of the recoverable amount of the cash-generating unit to which the asset belongs. The cash-generating unit is the smallest identifiable group of assets that includes the asset and generates cash inflows that largely independent of the cash inflows from other assets or groups of assets.

For impairment testing of goodwill, the goodwill acquired in a business combination is, from the acquisition date, allocated to each of the cash-generating units that are expected to benefit from the synergies of the combination, irrespective of whether other assets or liabilities of the charity are assigned to those units.

Stocks

Stocks are measured at the lower of cost and estimated selling price less costs to complete and sell. Cost includes all costs of purchase, costs of conversion and other costs incurred in bringing the stock to its present location and condition.

Government grants

Government grants are recognised at the fair value of the asset received or receivable. Grants are not recognised until there is reasonable assurance that the charity will comply with the conditions attaching to them and the grants will be received.

Cathedral Youth Club

Notes to the Financial Statements *(continued)*

Year ended 31 March 2023

3. Accounting policies *(continued)*

Government grants *(continued)*

Where the grant does not impose specified future performance-related conditions on the recipient, it is recognised in income when the grant proceeds are received or receivable. Where the grant does impose specified future performance-related conditions on the recipient, it is recognised in income only when the performance-related conditions have been met. Where grants received are prior to satisfying the revenue recognition criteria, they are recognised as a liability.

Financial instruments

A financial asset or a financial liability is recognised only when the charity becomes a party to the contractual provisions of the instrument.

Basic financial instruments are initially recognised at the amount receivable or payable including any related transaction costs.

Current assets and current liabilities are subsequently measured at the cash or other consideration expected to be paid or received and not discounted.

Debt instruments are subsequently measured at amortised cost.

Where investments in shares are publicly traded or their fair value can otherwise be measured reliably, the investment is subsequently measured at fair value with changes in fair value recognised in income and expenditure. All other such investments are subsequently measured at cost less impairment.

Other financial instruments, including derivatives, are initially recognised at fair value, unless payment for an asset is deferred beyond normal business terms or financed at a rate of interest that is not a market rate, in which case the asset is measured at the present value of the future payments discounted at a market rate of interest for a similar debt instrument.

Other financial instruments are subsequently measured at fair value, with any changes recognised in the statement of financial activities, with the exception of hedging instruments in a designated hedging relationship.

Financial assets that are measured at cost or amortised cost are reviewed for objective evidence of impairment at the end of each reporting date. If there is objective evidence of impairment, an impairment loss is recognised under the appropriate heading in the statement of financial activities in which the initial gain was recognised.

For all equity instruments regardless of significance, and other financial assets that are individually significant, these are assessed individually for impairment. Other financial assets are either assessed individually or grouped on the basis of similar credit risk characteristics.

Any reversals of impairment are recognised immediately, to the extent that the reversal does not result in a carrying amount of the financial asset that exceeds what the carrying amount would have been had the impairment not previously been recognised.

Cathedral Youth Club

Notes to the Financial Statements *(continued)*

Year ended 31 March 2023

3. Accounting policies *(continued)*

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.

When contributions are not expected to be settled wholly within 12 months of the end of the reporting date in which the employees render the related service, the liability is measured on a discounted present value basis. The unwinding of the discount is recognised as an expense in the period in which it arises.

4. Donations and legacies

	Unrestricted Funds £	Restricted Funds £	Total Funds 2023 £
Donations			
Donations	3,200	–	3,200
Grants			
Dept. for Communities	–	42,018	42,018
Derry City & Strabane Dist Council	–	14,583	14,583
Education Authority	2,600	7,686	10,286
Big Lottery	–	24,446	24,446
Greystone Foundation	39,538	–	39,538
PSNI	–	500	500
Ulster Garden Villages	–	5,000	5,000
Dept. of Foreign Affairs	–	13,457	13,457
Awards for All	–	4,950	4,950
Garfield Weston	11,000	–	11,000
The Executive Office / Urban Village	–	(1,958)	(1,958)
Tampon Tax Fund	–	16,190	16,190
Sundry Grants	–	13,794	13,794
Government grant income	–	16,187	16,187
Subscriptions			
Subscriptions	–	–	–
	<u>56,338</u>	<u>156,853</u>	<u>213,191</u>
	Unrestricted Funds £	Restricted Funds £	Total Funds 2022 £
Donations			
Donations	1,180	–	1,180

Cathedral Youth Club

Notes to the Financial Statements *(continued)*

Year ended 31 March 2023

4. Donations and legacies *(continued)*

	Unrestricted Funds £	Restricted Funds £	Total Funds 2022 £
Grants			
Dept. for Communities	–	38,584	38,584
Derry City & Strabane Dist Council	–	18,949	18,949
Education Authority	–	19,231	19,231
Big Lottery	–	21,010	21,010
Greystone Foundation	29,517	(1,705)	27,811
PSNI	1,500	–	1,500
Ulster Garden Villages	–	–	–
Dept. of Foreign Affairs	7,558	(115)	7,443
Awards for All	–	–	–
Garfield Weston	–	–	–
The Executive Office / Urban Village	–	17,559	17,559
Tampon Tax Fund	–	–	–
Sundry Grants	–	8,096	8,096
Government grant income	–	15,419	15,419
Subscriptions			
Subscriptions	503	–	503
	<u>40,258</u>	<u>137,028</u>	<u>177,285</u>

5. Charitable activities

	Unrestricted Funds £	Total Funds 2023 £	Unrestricted Funds £	Total Funds 2022 £
Room hire	<u>1,135</u>	<u>1,135</u>	<u>167</u>	<u>167</u>

6. Other trading activities

	Unrestricted Funds £	Total Funds 2023 £	Unrestricted Funds £	Total Funds 2022 £
Fundraising events	–	–	370	370
Cafe income	6,984	6,984	6,057	6,057
	<u>6,984</u>	<u>6,984</u>	<u>6,427</u>	<u>6,427</u>

7. Costs of other trading activities

	Unrestricted Funds £	Total Funds 2023 £	Unrestricted Funds £	Total Funds 2022 £
Costs of other trading activities - Shop costs	<u>3,910</u>	<u>3,910</u>	<u>4,487</u>	<u>4,487</u>

Cathedral Youth Club

Notes to the Financial Statements *(continued)*

Year ended 31 March 2023

8. Expenditure on charitable activities by fund type

	Unrestricted Funds £	Restricted Funds £	Total Funds 2023 £
Charitable activity	<u>57,065</u>	<u>158,625</u>	<u>215,689</u>

	Unrestricted Funds £	Restricted Funds £	Total Funds 2022 £
Charitable activity	<u>43,020</u>	<u>137,164</u>	<u>180,184</u>

9. Expenditure on charitable activities by activity type

	Activities undertaken directly £	Total funds 2023 £	Total fund 2022 £
Charitable activity	<u>215,689</u>	<u>215,689</u>	<u>180,184</u>

10. Net income/(expenditure)

Net income/(expenditure) is stated after charging/(crediting):

	2023 £	2022 £
Depreciation of tangible fixed assets	<u>19,678</u>	<u>19,333</u>

11. Independent examination fees

	2023 £	2022 £
Fees payable to the independent examiner for: Independent examination of the financial statements	<u>1,116</u>	<u>780</u>

12. Staff costs

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

	2023 £	2022 £
Wages and salaries	70,113	58,271
Employer contributions to pension plans	329	413
	<u>70,442</u>	<u>58,684</u>

The average head count of employees during the year was 8 (2022: 8).

No employee received employee benefits of more than £60,000 during the year (2022: Nil).

Cathedral Youth Club

Notes to the Financial Statements *(continued)*

Year ended 31 March 2023

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

	Freehold property £	Fixtures and fittings £	Total £
Cost			
At 1 April 2022	745,296	89,891	835,187
Additions	9,852	6,210	16,062
At 31 March 2023	<u>755,148</u>	<u>96,101</u>	<u>851,249</u>
Depreciation			
At 1 April 2022	60,131	70,383	130,514
Charge for the year	15,103	4,575	19,678
At 31 March 2023	<u>75,234</u>	<u>74,958</u>	<u>150,192</u>
Carrying amount			
At 31 March 2023	<u>679,914</u>	<u>21,143</u>	<u>701,057</u>
At 31 March 2022	<u>685,165</u>	<u>19,508</u>	<u>704,673</u>

15. Debtors

	2023 £	2022 £
Prepayments and accrued income	2,342	3,360
Other debtors	15,271	28,612
	<u>17,613</u>	<u>31,972</u>

16. Creditors: amounts falling due within one year

	2023 £	2022 £
Accruals and deferred income	1,248	1,026
Social security and other taxes	2,796	2,883
Other creditors	78,572	16,333
	<u>82,616</u>	<u>20,242</u>

17. Creditors: amounts falling due after more than one year

	2023 £	2022 £
Accruals and deferred income	<u>684,741</u>	<u>685,362</u>

Cathedral Youth Club

Notes to the Financial Statements *(continued)*

Year ended 31 March 2023

18. Deferred income

	2023	2022
	£	£
At 1 April 2022	685,362	578,131
Amount released to income	(16,187)	(27,770)
Amount deferred in year	<u>15,566</u>	<u>135,001</u>
At 31 March 2023	<u>684,741</u>	<u>685,362</u>

19. 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 £329 (2022: £413).

20. Government grants

The amounts recognised in the financial statements for government grants are as follows:

	2023	2022
	£	£
Recognised in creditors:		
Deferred government grants due after more than one year	<u>684,741</u>	<u>685,362</u>
Recognised in income from donations and legacies:		
Government grants income	<u>16,187</u>	<u>15,419</u>

21. Analysis of charitable funds

Unrestricted funds

	At			At
	1 April 2022	Income	Expenditure	31 March 2023
	£	£	£	£
General funds	<u>45,484</u>	<u>64,457</u>	<u>(60,975)</u>	<u>48,966</u>

	At			At
	1 April 2021	Income	Expenditure	31 March 2022
	£	£	£	£
General funds	<u>46,140</u>	<u>46,852</u>	<u>(47,507)</u>	<u>45,485</u>

Cathedral Youth Club

Notes to the Financial Statements *(continued)*

Year ended 31 March 2023

21. Analysis of charitable funds *(continued)*

Restricted funds

	At 1 April 2022 £	Income £	Expenditure £	At 31 March 2023 £
Restricted Fund	<u>318</u>	<u>156,853</u>	<u>(158,625)</u>	<u>(1,454)</u>

	At 1 April 2021 £	Income £	Expenditure £	At 31 March 2022 £
Restricted Fund	<u>454</u>	<u>137,028</u>	<u>(137,164)</u>	<u>318</u>

Cathedral Youth Club
Management Information
Year ended 31 March 2023

The following pages do not form part of the financial statements.

Cathedral Youth Club

Detailed Statement of Financial Activities

Year ended 31 March 2023

	2023	2022
	£	£
Income and endowments		
Donations and legacies		
Donations	3,200	1,180
Dept. for Communities	42,018	38,584
Derry City & Strabane Dist Council	14,583	18,949
Education Authority	10,286	19,231
Big Lottery	24,446	21,010
Greystone Foundation	39,538	27,811
PSNI	500	1,500
Ulster Garden Villages	5,000	-
Dept. of Foreign Affairs	13,457	7,443
Awards for All	4,950	-
Garfield Weston	11,000	-
The Executive Office / Urban Village	(1,958)	17,559
Tampon Tax Fund	16,190	-
Sundry Grants	13,794	8,096
Government grant income	16,187	15,419
Subscriptions	-	503
	<u>213,191</u>	<u>177,285</u>
Charitable activities		
Room hire	<u>1,135</u>	<u>167</u>
Other trading activities		
Fundraising events	-	370
Cafe income	<u>6,984</u>	<u>6,057</u>
	<u>6,984</u>	<u>6,427</u>
Total income	<u><u>221,310</u></u>	<u><u>183,879</u></u>

Cathedral Youth Club

Detailed Statement of Financial Activities *(continued)*

Year ended 31 March 2023

	2023	2022
	£	£
Expenditure		
Costs of other trading activities		
Opening stock	250	–
Purchases	3,785	4,737
Closing stock	125	250
	<u>3,910</u>	<u>4,487</u>
Expenditure on charitable activities		
Wages and salaries	70,113	58,271
Pension costs	329	413
Rates and water	895	584
Light and heat	7,278	4,495
Repairs and maintenance	4,834	1,067
Insurance	1,096	1,030
Legal and professional fees	1,980	1,422
Telephone	1,577	1,655
Depreciation	19,678	19,333
Bank charges	357	317
Sundry expenses	1,658	2,287
Advertising	180	358
Covid response	–	3,279
Activities & programme costs	101,568	79,034
Cleaning	–	415
Printing, postage & stationery	2,885	4,254
Travel	1,261	1,970
	<u>215,689</u>	<u>180,184</u>
Total expenditure	<u>219,599</u>	<u>184,671</u>
Net income/(expenditure)	<u>1,711</u>	<u>(792)</u>

Cathedral Youth Club

Notes to the Detailed Statement of Financial Activities

Year ended 31 March 2023

	2023	2022
	£	£
Costs of other trading activities		
Costs of other trading activities - Shop costs		
Shop costs - opening stock	250	–
Shop costs - purchases	3,785	4,737
Shop costs - closing stock	(125)	(250)
	<u>3,910</u>	<u>4,487</u>
Costs of other trading activities	<u>3,910</u>	<u>4,487</u>
Expenditure on charitable activities		
Charitable activity		
Activities undertaken directly		
Wages/salaries	70,113	58,271
Pension costs	329	413
Rates & water	895	584
Light & heat	7,278	4,495
Repairs & maintenance	4,834	1,067
Insurance	1,096	1,030
Legal and professional fees	1,980	1,422
Telephone	1,577	1,655
Depreciation	19,678	19,333
Bank charges	357	317
Sundry expenses	1,658	2,287
Advertising	180	358
Covid response	–	3,279
Activities & programme costs	101,568	79,034
Cleaning	–	415
Printing, postage & stationery	2,885	4,254
Travel	1,261	1,970
	<u>215,689</u>	<u>180,184</u>
Expenditure on charitable activities	<u>215,689</u>	<u>180,184</u>
