

**Whitehaven Harbour Youth Project**  
(A company limited by guarantee)  
**Trustees' report and financial statements**  
**for the year ended 31 March 2016**

**robinson+co**  
**Chartered Accountants**

**Whitehaven Harbour Youth Project**  
**(A company limited by guarantee)**

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**Whitehaven Harbour Youth Project**  
**(A company limited by guarantee)**

**Legal and administrative information**

<b>Charity number</b>	1120763
<b>Company registration number</b>	06139222
<b>Registered office</b>	The Harbour Swingpump Lane Whitehaven Cumbria CA28 7LZ
<b>Trustees</b>	Trevor Monk Bernard Hellier Kenneth George Bradford Michael Priestley Hugh Branney Margaret Scott
<b>Secretary</b>	Kenneth George Bradford
<b>Accountants</b>	robinson+co Oxford Chambers New Oxford Street Workington CA14 2LR
<b>Bankers</b>	Nat West Bank Plc 71 Lowther Street Whitehaven Cumbria CA28 7AG

## **Whitehaven Harbour Youth Project (A company limited by guarantee)**

### **Report of the trustees (incorporating the directors' report) for the year ended 31 March 2016**

The trustees present their report and the financial statements for the year ended 31 March 2016. The trustees, who are also directors of Whitehaven Harbour Youth Project for the purposes of company law and who served during the year and up to the date of this report are set out on page 1.

#### **Structure, governance and management**

The charity has a board of directors who are also the trustees of the company and who are responsible for the overall management of the charity. There are 4 full time and 3 part time members of staff together with in excess of 15 active volunteers each year; many of whom have been involved in the project for many years both as young people and now as adults.

#### *Governing document*

The organisation is a charitable company limited by guarantee, incorporated on 5 March 2007. The company was established under a Memorandum of Association which established the objects and powers of the charitable company and is governed under its Articles of Association. In the event of the company being wound up, members are required to contribute an amount not exceeding £1.

#### *Recruitment and appointment of trustees*

Under the requirements of Memorandum and Articles of Association, trustees are elected by ordinary resolution. Trustees retire by rotation and may, if willing to act, be reappointed.

The board members are Trevor Monk, Bernard Hellier, Kenneth George Bradford, Michael Priestley, Hugh Branney and Margaret Scott.

#### *Risk management*

The Trustees have reviewed all risks to which the charity is exposed and have taken steps to mitigate these risks where appropriate. Internal control risks are minimised by the implementation of procedures for authorisation of all transactions and projects. Procedures are in place to ensure compliance with health and safety of staff, volunteers and visitors.

#### **Objectives and activities**

The charity's mission statement is:-

'To give young people the opportunity to develop their potential, to understand themselves and others, to enjoy life and contribute positively to the world'

Today the project offers a diverse weekly program of youth centre based activities, delivers outdoor and adventure education opportunities, and offers versatile high-quality premises (including offices, sports hall and climbing wall) for a variety of community uses.

We are a major provider of youth services in West Cumbria. We use our own staff expertise, and those of our local partners, to offer a holistic and engaging curriculum for young people that focuses on identified need in areas of high deprivation. We provide opportunities for accreditation through a range of nationally recognise bodies including the Duke of Edinburgh's award scheme.

During the day we rent all or part of our premises to other organisations and our diary is full for the coming year accommodation both adult and youth focussed groups. Our Adventurous Activities License allows us to generate income from delivery of outdoor activities and our main customers for this are local schools, colleges, youth groups and uniformed organisations.



**Whitehaven Harbour Youth Project  
(A company limited by guarantee)**

**Report of the trustees (incorporating the directors' report)  
for the year ended 31 March 2016**

*Public benefit*

The Trustees have referred to the guidance contained in the Charity Commission's general guidance on public benefit when reviewing the charity's aims and objectives and in planning future activities. They are satisfied that their activities over the year accord with the aims and objectives and provide the appropriate public benefit.

**Achievements and performance**

The Project has had a varied and exciting year. Overall, participation numbers are up 20% on last year and this is largely due to outreach work with Primary Schools, the introduction of an extra weekly youth club session specifically aimed at ages 7-10 years, and a Coastal Sports and Recreation Project funded by the European Fisheries Foundation (EFF) through the Marine Management Organisation (MMO) and the North and West Cumbria Fisheries Local Action Group (NW FLAG). This latter project funded staffing and equipment purchases to support the delivery of adventurous activities on the West Cumbria coastline. Of particular note was the purchase of fourteen Stand up Paddle Boards which have provided an accessible and entertaining new activity that has appealed to all project beneficiaries and served as a new source of income generation.

The Project continued to offer the Doorstep Sports club through the Cumbria Sport and Physical Activities Alliance Foundation, and Friday Night Project on behalf of Inspira (funded by the Copeland Community Fund). In addition the project benefited from a six month extension of the Cumbria County Council Youth and Risk Taking Behaviour contract which supported the delivery of other weekly sessions.

New projects included the UK Youth funded 'Active Youth Clubs project which was introduced towards the end of the year, and a partnership project with British Canoeing which included the lease of indoor kayak machines. These machines provided an excellent outreach opportunity to work with local primary and secondary schools as well as adding value to our on-site youth work curriculum.

The end of 2015 saw a change in project staffing with the departure of Wendy Thomas, our Assistant Youth Worker, and the permanent appointment of Christina Barry in her place. Christina had previously been on a fixed term contract with the project which was part funded by Home Group. The project continues to be supported by numerous volunteers and benefits from over 700 volunteer hours per year. Our thanks goes to all those who give up their time.

And finally this year saw the completion of the first year of a five year funding cycle from the Copeland Community Fund and the Big Lottery Reaching Communities Fund. The project committed to ambitious outcomes and milestones relating to young people and the community as part of these two streams of funding but is delighted to be able to report that it has met, and in some cases exceeded, what it set out to achieve.



**Whitehaven Harbour Youth Project  
(A company limited by guarantee)**

**Report of the trustees (incorporating the directors' report)  
for the year ended 31 March 2016**

**Financial review**

This year the project income was just over 6% higher than originally budgeted for, with expenditure remaining on budget. The increase in income was due to growth of premises rental, an extension of the County Council Youth Work and Risk Taking Behaviour Contract, the previously mentioned Coastal Sports and Recreation Project and a slight increase in income from fundraising activities.

Sources of earned income for the project have diversified over recent years and this has been essential in an ever changing financial climate. It is particularly notable that income from 'Schools and Other Group Activity' has generally declined, and although this year it did still remain slightly over budget, the project is committed to working hard to explore new opportunities for financial growth in this area.

The project received some generous donations this year which meant that the much valued annual Sailing Voyage was able to run again. The voyage is supported by substantial fundraising efforts from the participants.

The project remains reliant on grant funding for over half its annual turnover. The long term strategic aim is to increase earned income so that this reliance on grants can be reduced. The budget will continue to be tightly managed with this goal in mind.

**Reserves policy**

It is the policy of the Trustees to hold in designated reserves £55,000 for working capital.

**Statement of trustees' responsibilities**

The trustees (who are also directors of Whitehaven Harbour Youth Project for the purpose of company law) are responsible for preparing the Trustees' Annual Report and the financial statements in accordance with applicable law and United Kingdom Generally Accepted Accounting Practice.

Company law 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 charitable company and of the incoming resources and application of resources, including the income and expenditure, of the charitable company for that period. In preparing these financial statements, the trustees are required to:

- select suitable accounting policies and 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 UK Accounting Standards have been followed, subject to any material departures disclosed and explained in the financial statements; and
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charitable company will continue in operation.

The trustees are responsible for keeping proper accounting records which disclose with reasonable accuracy at any time the financial position of the charitable company and which enable them to ensure that the financial statements comply with the Companies Act 2006. They are also responsible for safeguarding the assets of the charitable company and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

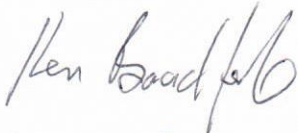
**Whitehaven Harbour Youth Project  
(A company limited by guarantee)**

**Report of the trustees (incorporating the directors' report)  
for the year ended 31 March 2016**

**Small company provisions**

This report has been prepared in accordance with the special provisions for small companies under Part 15 of the Companies Act 2006.

On behalf of the board

A handwritten signature in black ink, appearing to read 'Ken Bradford', with a stylized flourish at the end.

Kenneth George Bradford

**Secretary**

18 October 2016



**Whitehaven Harbour Youth Project**  
**(A company limited by guarantee)**

**Independent examiner's report to the trustees on the unaudited financial statements of Whitehaven Harbour Youth Project.**

I report on the accounts of Whitehaven Harbour Youth Project for the year ended 31 March 2016 set out on pages 2 to 18.

**Respective responsibilities of trustees and independent examiner**

The charity's trustees (who are also the directors of the company for purposes of company law) are responsible for the preparation of the accounts. The trustees consider that an audit is not required for this year under section 144 of the Charities Act 2011 (the Charities Act) and that an independent examination is needed. Having satisfied myself that the charity is not subject to an audit under Part 16 of the Companies Act 2006 and is eligible for an independent examination, it is my responsibility to examine the accounts under section 145 of the Charities Act, to follow the procedures laid down in the General Directions given by the Charity Commission under section 145(5) of the Charities Act, and to state whether particular matters have come to my attention.

**Basis of independent examiner's statement**

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:

- (i) which gives me reasonable cause to believe that in any material respect the requirements:
  - to keep proper accounting records in accordance with section 386 of the Companies Act 2006; and
  - to prepare accounts which accord with the accounting records, comply with the accounting requirements of section 396 of the Companies Act 2006 and with the methods and principles of the Statement of Recommended Practice: Accounting and Reporting by Charitieshave not been met; or
- (ii) to which, in my opinion, attention should be drawn in order to enable a proper understanding of the accounts to be reached.



**Mr Peter Ellwood FCA**

**Independent examiner**

robinson+co  
Oxford Chambers  
New Oxford Street  
Workington  
CA14 2LR

18 October 2016



**Whitehaven Harbour Youth Project**  
(A company limited by guarantee)

**Statement of financial activities (incorporating the income and expenditure account)**

**For the year ended 31 March 2016**

	Notes	Unrestricted funds £	Restricted funds £	2016 Total £	2015 Total £
<b>Income</b>					
Donations and legacies	2	19,809	130,818	150,627	127,952
Other trading activities	3	5,257	-	5,257	6,667
Income from investments	4	31	-	31	18
Income from charitable activities	5	61,273	-	61,273	58,955
Other income	6	1,400	-	1,400	436
<b>Total income</b>		<u>87,770</u>	<u>130,818</u>	<u>218,588</u>	<u>194,028</u>
<b>Expenditure</b>					
Expenditure on charitable activities	7	64,297	153,044	217,341	206,199
Other expenditure	9	-	-	-	1,045
<b>Total expenditure</b>		<u>64,297</u>	<u>153,044</u>	<u>217,341</u>	<u>207,244</u>
<b>Net income/(expenditure) for the year</b>		23,473	(22,226)	1,247	(13,216)
Total funds brought forward		<u>68,172</u>	<u>258,289</u>	<u>326,461</u>	<u>339,677</u>
<b>Total funds carried forward</b>		<u>91,645</u>	<u>236,063</u>	<u>327,708</u>	<u>326,461</u>

The statement of financial activities includes all gains and losses in the year and therefore a separate statement of total recognised gains and losses has not been prepared.

All of the above amounts relate to continuing activities.

The notes on pages 10 to 18 form an integral part of these financial statements.

**Whitehaven Harbour Youth Project**  
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**Balance sheet**  
**as at 31 March 2016**

	Notes	2016 £	2015 £
<b>Fixed assets</b>			
Tangible assets	15	221,862	244,872
<b>Current assets</b>			
Debtors	16	29,871	29,689
Cash at bank and in hand		84,995	56,966
		<u>114,866</u>	<u>86,655</u>
<b>Creditors: amounts falling due within one year</b>	17	<u>(9,020)</u>	<u>(5,066)</u>
<b>Net current assets</b>		105,846	81,589
<b>Net assets</b>		<u>327,708</u>	<u>326,461</u>
<b>Funds</b>	18		
Restricted income funds		236,063	258,289
Unrestricted income funds		91,645	68,172
<b>Total funds</b>		<u>327,708</u>	<u>326,461</u>

The Balance Sheet continues on the following page.

The notes on pages 10 to 18 form an integral part of these financial statements.

**Whitehaven Harbour Youth Project**  
**(A company limited by guarantee)**

**Balance sheet (continued)**

**Trustees statements required by the Companies Act 2006**  
**for the year ended 31 March 2016**

In approving these financial statements as trustees of the company we hereby confirm:

(a) that for the year stated above the company was entitled to the exemption conferred by section 477 of the Companies Act 2006 ;

(b) that no notice has been deposited at the registered office of the company pursuant to section 476 of the Companies Act 2006 requesting that an audit be conducted for the year ended 31 March 2016.

(c) that we acknowledge our responsibilities for:

(1) ensuring that the company keeps proper accounting records which comply with section 386 of the Companies Act 2006, and

(2) preparing financial statements which give a true and fair view of the state of affairs of the company as at the end of the financial year and of its profit or loss for the year then ended in accordance with the requirements of sections 394 and 395, and which otherwise comply with the provisions of the Companies Act relating to financial statements, so far as applicable to the company.

These financial statements are prepared in accordance with the special provisions of Part 15 of the Companies Act 2006 relating to small companies .

The financial statements were approved by the board on 18 October 2016 and signed on its behalf by

**Trevor Monk**  
**Director**

A handwritten signature in black ink that reads "Trevor Monk". The signature is written in a cursive, flowing style.

The notes on pages 10 to 18 form an integral part of these financial statements.



**Whitehaven Harbour Youth Project**  
**(A company limited by guarantee)**

**Notes to financial statements**  
**for the year ended 31 March 2016**

**1. Accounting policies**

The principal accounting policies are summarised below. The accounting policies have been applied consistently throughout the year and the preceding year.

**1.1. Basis of accounting**

The financial statements are prepared under the historical cost convention and in accordance with the Statement of Recommended Practice '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) (Effective 1 January 2015)-(Charities SORP(FRS 102)) and the Companies Act 2006.

The company constitutes a public benefit entity as defined by FRS102. The trustees consider that there are no material uncertainties about the company's ability to continue as a going concern.

**1.2. Cashflow**

The charity has taken advantage of the exemption in FRED 59 from the requirement to produce a cashflow statement because it is a small charity.

**1.3. Income**

All income is included in the statement of financial activities when the charity is entitled to the income and the amount can be quantified with reasonable accuracy. The following specific policies are applied to particular categories of income:

Voluntary income is received by way of grants, donations and gifts and is included in full in the statement of financial activities when receivable. Grants where entitlement is not conditional on the delivery of a specific performance by the charity, are recognised when the charity becomes unconditionally entitled to the grant.

Donated services and facilities are included at the value to the charity where this can be quantified. The value of services provided by volunteers has not been included.

Gifts donated for resale are included as incoming resources within activities for generating funds when they are sold.

Grants, including grants for the purchase of fixed assets, are recognised in full in the statement of financial activities in the year in which they are receivable.

Income from the charity shop is included in the year in which it is receivable.

Income from investments is included in the year in which it is receivable.

**Whitehaven Harbour Youth Project**  
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**Notes to financial statements**  
**for the year ended 31 March 2016**

**1.4. Expenditure**

Expenditure is recognised on an accrual basis as a liability is incurred. Expenditure includes any VAT which cannot be fully recovered, and is reported as part of the expenditure to which it relates.

Costs of generating funds comprise the costs associated with attracting voluntary income and the costs of trading for fundraising purposes including the charity's shop.

Charitable expenditure comprises those costs incurred by the charity in the delivery of its activities and services for its beneficiaries. It includes both costs that can be allocated directly to such activities and those costs of an indirect nature necessary to support them.

Support costs are those costs incurred directly in support of expenditure on the objects of the charity and include project management.

**1.5. Tangible fixed assets and depreciation**

Tangible fixed assets are stated at cost less accumulated depreciation. Depreciation is provided at rates calculated to write off the cost less residual value of each asset over its expected useful life, as follows:

Leasehold properties	-	Straight line over the life of the lease
Fixtures, fittings and equipment	-	25% reducing balance
Motor vehicles	-	25% reducing balance

**1.6. Reconciliation with previously Generally Accepted Accounting Practice**

In preparing the accounts, the trustees have considered whether in applying the accounting policies required by FRS 102 and the Charities SORP FRS 102 a restatement of comparative items was needed. No restatements were required.

**2. Donations and legacies**

	Unrestricted funds £	Restricted funds £	2016 Total £	2015 Total £
Donations	1,151	2,100	3,251	3,196
Inspira	18,658	-	18,658	21,476
Big Lottery	-	79,000	79,000	59,500
Nuclear Management Partners	-	-	-	714
Copeland Community Fund	-	30,000	30,000	29,059
Sundry Grants	-	-	-	388
CYA First Steps to Employment	-	-	-	1,500
Community grants	-	-	-	1,850
Copeland Homes/Home Group	-	-	-	10,269
FLAG	-	19,718	19,718	-
	<u>19,809</u>	<u>130,818</u>	<u>150,627</u>	<u>127,952</u>

**Whitehaven Harbour Youth Project**  
**(A company limited by guarantee)**

**Notes to financial statements**  
**for the year ended 31 March 2016**

**3. Other trading activities**

	Unrestricted funds £	2016 Total £	2015 Total £
Youth club and shop income	3,476	3,476	2,391
Youth activity and fundraising income	1,781	1,781	4,276
	<u>5,257</u>	<u>5,257</u>	<u>6,667</u>

**4. Income from investments**

	Unrestricted funds £	2016 Total £	2015 Total £
Bank interest receivable	31	31	18
	<u>31</u>	<u>31</u>	<u>18</u>

**5. Income from charitable activities**

	Unrestricted funds £	2016 Total £	2015 Total £
Training and instruction fees	32,742	32,742	37,110
Room and equipment hire	28,531	28,531	21,845
	<u>61,273</u>	<u>61,273</u>	<u>58,955</u>

**6. Other income**

	Unrestricted funds £	2016 Total £	2015 Total £
Miscellaneous income	1,400	1,400	436
	<u>1,400</u>	<u>1,400</u>	<u>436</u>



**Whitehaven Harbour Youth Project**  
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**Notes to financial statements**  
**for the year ended 31 March 2016**

**7. Costs of charitable activities - by fund type**

	Unrestricted funds £	Restricted funds £	2016 Total £	2015 Total £
Youth projects	64,297	153,044	217,341	206,199
	<u>64,297</u>	<u>153,044</u>	<u>217,341</u>	<u>206,199</u>

**8. Costs of charitable activities - by activity**

	Support costs £	2016 Total £	2015 Total £
Youth projects	217,341	217,341	206,199
	<u>217,341</u>	<u>217,341</u>	<u>206,199</u>

**9. Other expenditure**

	2016 Total £	2015 Total £
Loss on disposal of tangible fixed assets	-	1,045
	<u>-</u>	<u>1,045</u>

**Whitehaven Harbour Youth Project**  
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**Notes to financial statements**  
**for the year ended 31 March 2016**

**10. Analysis of support costs**

	<b>2016</b>	<b>2015</b>
	<b>Total</b>	<b>Total</b>
	<b>£</b>	<b>£</b>
Staff costs	126,567	119,592
Rent	14,736	12,054
Rates and water	2,290	2,283
Light and heat	6,991	6,482
Repairs and maintenance	3,515	3,348
Insurance	2,672	3,259
Motor and travelling costs	3,128	4,295
Accountancy charges	1,514	1,512
Other professional fees	-	480
Communication and information technology	1,122	1,223
Other office expenses	4,351	1,839
Depreciation and impairment	23,433	25,394
Activity Support Costs	22,432	17,505
Other	4,590	6,933
	<u>217,341</u>	<u>206,199</u>

**11. Net incoming/(outgoing) for the year**

	<b>2016</b>	<b>2015</b>
	<b>£</b>	<b>£</b>
Net incoming/(outgoing) resources is stated after charging:		
Depreciation and other amounts written off tangible fixed assets	23,433	25,394
Accountancy and independent examiner's fees	1,512	1,592
Loss on disposal of tangible fixed assets	-	1,045
	<u>-</u>	<u>1,045</u>

**Whitehaven Harbour Youth Project**  
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**Notes to financial statements**  
**for the year ended 31 March 2016**

**12. Employees**

<b>Employment costs</b>	<b>2016</b>	<b>2015</b>
	<b>£</b>	<b>£</b>
Wages and salaries	119,594	113,351
Social security costs	6,973	6,241
	<u>126,567</u>	<u>119,592</u>

No employee received emoluments of more than £60,000 (2015 : None).

**Number of employees**

The average monthly numbers of employees (including the trustees) during the year, calculated on the basis of full time equivalents, was as follows:

	<b>2016</b>	<b>2015</b>
	<b>Number</b>	<b>Number</b>
Management staff	1	1
Support staff	6	4
	<u>7</u>	<u>5</u>

**13. Trustees' emoluments**

The Trustees neither received nor waived any emoluments during the year.

During the year £nil (2015 - £nil) out of pocket expenses were reimbursed to trustees.

**14. Taxation**

The charity's activities fall within the exemptions afforded by the provisions of the Income and Corporation Taxes Act 1988. Accordingly, there is no taxation charge in these accounts.



**Whitehaven Harbour Youth Project**  
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**Notes to financial statements**  
**for the year ended 31 March 2016**

15. Tangible fixed assets	Long leasehold property £	Fixtures, fittings and equipment £	Motor vehicles £	Total £
<b>Cost</b>				
At 1 April 2015	334,909	45,690	19,194	399,793
Additions	-	423	-	423
At 31 March 2016	<u>334,909</u>	<u>46,113</u>	<u>19,194</u>	<u>400,216</u>
<b>Depreciation</b>				
At 1 April 2015	114,830	35,292	4,799	154,921
Charge for the year	17,129	2,705	3,599	23,433
At 31 March 2016	<u>131,959</u>	<u>37,997</u>	<u>8,398</u>	<u>178,354</u>
<b>Net book values</b>				
At 31 March 2016	<u>202,950</u>	<u>8,116</u>	<u>10,796</u>	<u>221,862</u>
At 31 March 2015	<u>220,079</u>	<u>10,398</u>	<u>14,395</u>	<u>244,872</u>

16. Debtors	2016 £	2015 £
Trade debtors	7,562	24,158
Prepayments and accrued income	22,309	5,531
	<u>29,871</u>	<u>29,689</u>

17. Creditors: amounts falling due within one year	2016 £	2015 £
Trade creditors	1,164	1,192
Other taxes and social security	2,130	2,326
Accruals and deferred income	5,726	1,548
	<u>9,020</u>	<u>5,066</u>

**Whitehaven Harbour Youth Project**  
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**Notes to financial statements**  
**for the year ended 31 March 2016**

**18. Analysis of net assets between funds**

	Unrestricted funds £	Restricted funds £	Total funds £
Fund balances at 31 March 2016 as represented by:			
Tangible fixed assets	799	221,063	221,862
Current assets	95,808	19,058	114,866
Current liabilities	(4,962)	(4,058)	(9,020)
	<u>91,645</u>	<u>236,063</u>	<u>327,708</u>

**19. Unrestricted funds**

	At 1 April 2015 £	Income £	Expenditure £	At 31 March 2016 £
Designated funds	55,000	-	-	55,000
General fund	13,172	87,770	(64,297)	36,645
	<u>68,172</u>	<u>87,770</u>	<u>(64,297)</u>	<u>91,645</u>

**Purposes of unrestricted funds**

The Company's designated unrestricted funds are designated for working capital.

The Company's general unrestricted funds can be used, with the approval of the Company's Board to fund any expenditure which falls within the Company's general aims and objectives.

**20. Restricted funds**

	At 1 April 2015 £	Income £	Expenditure £	At 31 March 2016 £
General restricted fund	258,289	130,818	(153,044)	236,063

**Purposes of restricted funds**

The company's general restricted funds are used as directed by the provider.

**Whitehaven Harbour Youth Project  
(A company limited by guarantee)**

**Notes to financial statements  
for the year ended 31 March 2016**

**21. Company limited by guarantee**

Whitehaven Harbour Youth Project 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.



**Whitehaven Harbour Youth Project**  
**(A company limited by guarantee)**

**The following pages do not form part of the statutory accounts.**

**Whitehaven Harbour Youth Project**  
**(A company limited by guarantee)**

**Detailed statement of financial activities**

**For the year ended 31 March 2016**

	2016	2015
	£	£
<b>Donations and legacies</b>		
Donations	3,251	3,196
Inspira	18,658	21,476
Big Lottery	79,000	59,500
Nuclear Management Partners	-	714
Copeland Community Fund	30,000	29,059
Sundry Grants	-	388
CYA First Steps to Employment	-	1,500
Community grants	-	1,850
Copeland Homes/Home Group	-	10,269
FLAG	19,718	-
	<u>150,627</u>	<u>127,952</u>
<b>Other trading activities</b>		
Youth club and shop income	3,476	2,391
Youth activity and fundraising income	1,781	4,276
	<u>5,257</u>	<u>6,667</u>
<b>Income from investments</b>		
Bank interest receivable	31	18
	<u>31</u>	<u>18</u>
<b>Income from charitable activities</b>		
Training and instruction fees	32,742	37,110
Room and equipment hire	28,531	21,845
	<u>61,273</u>	<u>58,955</u>
<b>Other income</b>		
Miscellaneous income	1,400	436
	<u>1,400</u>	<u>436</u>
<b>Total income</b>	<u>218,588</u>	<u>194,028</u>

**Whitehaven Harbour Youth Project**  
**(A company limited by guarantee)**

**Detailed statement of financial activities**

**For the year ended 31 March 2016**

	2016 £	2015 £
<b>Expenditure on charitable activities</b>		
<b>Youth projects</b>		
<i>Support costs</i>		
Wages & Salaries	119,594	113,351
Employer's NIC	6,973	6,241
Rent	14,736	12,054
Rates & water	2,290	2,283
Light & heat	6,991	6,482
Repairs & maintenance	3,515	3,348
Insurance	2,672	3,259
Motor vehicle expenses	2,923	3,687
Other motor & travel expenses	205	608
Accountancy fees	1,514	1,512
Other professional fees	-	480
Telephone	1,122	1,223
Office expenses	4,351	1,839
Depreciation & impairment	23,433	25,394
Activity support costs	22,432	17,505
Freelance fees and training	3,704	5,390
Membership & subscriptions	886	1,508
Interest & Charges	-	35
	<u>217,341</u>	<u>206,199</u>
<b>Youth projects total expenditure</b>	<u>217,341</u>	<u>206,199</u>
<b>Total expenditure on charitable activities</b>	<u>217,341</u>	<u>206,199</u>
<b>Other expenditure</b>		
Loss on disposal of tangible fixed assets	-	1,045
<b>Net income/(expenditure) for the year</b>	<u>1,247</u>	<u>(13,216)</u>