

COMPANY REGISTRATION NUMBER: 11093288
CHARITY REGISTRATION NUMBER: 1177225

**West View Project - Children & Young People's
Activity Centre Limited**

Company Limited by Guarantee

Unaudited Financial Statements

31 March 2023

TREMAINE

Chartered accountants
19 Tremaine Close
Hartlepool
TS27 3LE

West View Project - Children & Young People's Activity Centre Limited

Company Limited by Guarantee

Financial Statements

Year ended 31 March 2023

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West View Project - Children & Young People's Activity Centre Limited

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

Year ended 31 March 2023

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 2023.

Reference and administrative details

Registered charity name	West View Project - Children & Young People's Activity Centre Limited
Charity registration number	1177225
Company registration number	11093288
Principal office and registered office	West View Project Miers Avenue Hartlepool TS24 9JQ

The trustees

D Wise
V Evens
P Thompson
J M Donlan

Independent examiner	Julie Todd Tremaine Chartered Certified Accountant 19 Tremaine Close Hartlepool TS27 3LE
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Structure, governance and management

The organisation is a charitable company limited by guarantee, incorporated as a company on 4th December 2017 and registered as a charity on 19 February 2018. The company was established under a Memorandum of Association which was revised to accommodate and clarify charitable status.

Prior to incorporation, the organisation was adopted by constitution on 1 August 2013. It was registered with the Charity Commission for England and Wales on 13 May 2014, under charity registration number 1157034. The unincorporated charity was removed from the Charity Commission register on 24th April 2018. All assets and liabilities of the charity were transferred to the incorporated charity on 1st April 2018.

Objectives and activities

The charity's objects are to educate and assist young people through their leisure time activities so as to develop their physical, mental and spiritual capacities that they may grow to full maturity as individuals and members of society and that their conditions of life may be improved and in furtherance of that object to provide Hartlepool a centre for meetings, lectures, classes and other forms of leisure time occupation for the benefit of young persons.

West View Project - Children & Young People's Activity Centre Limited

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

Year ended 31 March 2023

Strategic report

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

Achievements and performance

At West View Project we take the view that without young people we wouldn't exist, and because of this we place a huge value on their opinions.

The majority of the youth centre work we carry out is shaped either by the needs of young people or because of the things they tell us they want from a youth centre. We apply the same approach to longer term work with schools where young people can plan their work & where we use their feedback to adapt sessions for them.

In addition to adopting this approach we have also developed projects that give young people a voice in a wider sense. We have several years working with school councils from every Primary School in Hartlepool to develop locality based forums, allowing young people to share & discuss issues in their community, which has led to positive changes for young people & their communities.

Financial review

The reserve of the charity at the year end amounted to £55,856, Unrestricted reserves amount to £46,324 with actual free reserves (i.e. Total reserves excluding fixed assets) amounted to £2,633.

The trustees' annual report and the strategic report were approved on 27 September 2023 and signed on behalf of the board of trustees by:

D Wise
Trustee

West View Project - Children & Young People's Activity Centre Limited

Company Limited by Guarantee

Independent Examiner's Report to the Trustees of West View Project - Children & Young People's Activity Centre Limited

Year ended 31 March 2023

I report to the trustees on my examination of the financial statements of West View Project - Children & Young People's Activity Centre Limited ('the charity') for the year ended 31 March 2023.

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

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).

West View Project - Children & Young People's Activity Centre Limited

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Independent Examiner's Report to the Trustees of West View Project - Children & Young People's Activity Centre Limited *(continued)*

Year ended 31 March 2023

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

28 September 2023

West View Project - Children & Young People's Activity Centre Limited

Company Limited by Guarantee

Statement of Financial Activities (including income and expenditure account)

Year ended 31 March 2023

		2023	2022		
	Note	Unrestricted funds £	Restricted funds £	Total funds £	Total funds £
Income and endowments					
Donations and legacies	5	700	42,808	43,508	44,993
Charitable activities	6	13,683	–	13,683	12,830
Investment income	7	22	–	22	23
Total income		<u>14,405</u>	<u>42,808</u>	<u>57,213</u>	<u>57,846</u>
Expenditure					
Expenditure on charitable activities	8	20,443	36,976	57,419	56,083
Total expenditure		<u>20,443</u>	<u>36,976</u>	<u>57,419</u>	<u>56,083</u>
Net (expenditure)/income and net movement in funds		<u>(6,038)</u>	<u>5,832</u>	<u>(206)</u>	<u>1,763</u>
Reconciliation of funds					
Total funds brought forward		52,362	3,700	56,062	54,299
Total funds carried forward		<u>46,324</u>	<u>9,532</u>	<u>55,856</u>	<u>56,062</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 8 to 15 form part of these financial statements.

West View Project - Children & Young People's Activity Centre Limited

Company Limited by Guarantee

Statement of Financial Position

31 March 2023

	Note	2023 £	2022 £
Fixed assets			
Tangible fixed assets	13	43,691	47,758
Current assets			
Debtors	14	–	947
Cash at bank and in hand		12,453	7,751
		<u>12,453</u>	<u>8,698</u>
Creditors: amounts falling due within one year	15	288	394
Net current assets		<u>12,165</u>	<u>8,304</u>
Total assets less current liabilities		<u>55,856</u>	<u>56,062</u>
Net assets		<u>55,856</u>	<u>56,062</u>
Funds of the charity			
Restricted funds		9,532	3,700
Unrestricted funds		46,324	52,362
Total charity funds	17	<u>55,856</u>	<u>56,062</u>

For the year ending 31 March 2023 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 8 to 15 form part of these financial statements.

West View Project - Children & Young People's Activity Centre Limited

Company Limited by Guarantee

Statement of Financial Position *(continued)*

31 March 2023

These financial statements were approved by the board of trustees and authorised for issue on 27 September 2023, and are signed on behalf of the board by:

D Wise
Trustee

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

West View Project - Children & Young People's Activity Centre Limited

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Notes to the Financial Statements

Year ended 31 March 2023

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 West View Project, Miers Avenue, Hartlepool, TS24 9JQ.

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.

West View Project - Children & Young People's Activity Centre Limited

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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.

West View Project - Children & Young People's Activity Centre Limited

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Notes to the Financial Statements *(continued)*

Year ended 31 March 2023

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.

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	-	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.

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. Limited by guarantee

West View Project - Children & Young People's Activity 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.

West View Project - Children & Young People's Activity Centre Limited

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Notes to the Financial Statements *(continued)*

Year ended 31 March 2023

5. Donations and legacies

	Unrestricted Funds £	Restricted Funds £	Total Funds 2023 £
Grants			
Hospital of God Greatham	–	6,000	6,000
Greggs Foundation	–	14,808	14,808
The Ballinger Charitable Trust	–	12,000	12,000
Sir James Knott Trust	–	10,000	10,000
Hartlepool Sports Foundation	700	–	700
	<u>700</u>	<u>42,808</u>	<u>43,508</u>

	Unrestricted Funds £	Restricted Funds £	Total Funds 2022 £
Donations			
Donation	124	–	124
Asda	200	–	200
Grants			
Greggs Foundation	–	14,807	14,807
The Clothworkers Foundation	5,000	–	5,000
Hadrian Trust	1,000	–	1,000
PFC Trust	–	5,000	5,000
The Ballinger Charitable Trust	–	12,000	12,000
Hartlepool Borough Council - COVID 19 Job Retention Scheme	2,500 4,362	– –	2,500 4,362
	<u>13,186</u>	<u>31,807</u>	<u>44,993</u>

6. Charitable activities

	Unrestricted Funds £	Total Funds 2023 £	Unrestricted Funds £	Total Funds 2022 £
West View Projects - Junior Club	7,690	7,690	7,800	7,800
Activities	5,993	5,993	5,030	5,030
	<u>13,683</u>	<u>13,683</u>	<u>12,830</u>	<u>12,830</u>

West View Project - Children & Young People's Activity Centre Limited

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Notes to the Financial Statements *(continued)*

Year ended 31 March 2023

7. Investment income

	Unrestricted Funds £	Total Funds 2023 £	Unrestricted Funds £	Total Funds 2022 £
Bank interest received	22	22	23	23

8. Expenditure on charitable activities by fund type

	Unrestricted Funds £	Restricted Funds £	Total Funds 2023 £
Charitable activities	19,553	–	19,553
Property	890	–	890
Greggs Trust	–	14,806	14,806
Ballinger Trust	–	12,000	12,000
The Hospital of God Greatham	–	6,000	6,000
Sir James Knott Trust	–	4,170	4,170
	<u>20,443</u>	<u>36,976</u>	<u>57,419</u>

	Unrestricted Funds £	Restricted Funds £	Total Funds 2022 £
Charitable activities	21,282	–	21,282
Property	890	–	890
Greggs Trust	–	16,911	16,911
PFC Trust	–	5,000	5,000
Ballinger Trust	–	12,000	12,000
	<u>22,172</u>	<u>33,911</u>	<u>56,083</u>

9. Net (expenditure)/income

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

	2023 £	2022 £
Depreciation of tangible fixed assets	<u>4,067</u>	<u>2,638</u>

10. Independent examination fees

	2023 £	2022 £
Fees payable to the independent examiner for: Independent examination of the financial statements	<u>360</u>	<u>360</u>

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Notes to the Financial Statements *(continued)*

Year ended 31 March 2023

11. Staff costs

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

	2023	2022
	£	£
Wages and salaries	35,871	31,850
Employer contributions to pension plans	198	192
	<u>36,069</u>	<u>32,042</u>

The average head count of employees during the year was 5 (2022: 5). The average number of full-time equivalent employees during the year is analysed as follows:

	2023	2022
	No.	No.
Charitable activities	<u>5</u>	<u>5</u>

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

12. Trustee remuneration and expenses

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

One or more trustees has claimed expenses or had their expenses met by the charity. The total amount of expenses reimbursed to trustees are:

Out of pocket expenses - £351

No of trustees reimbursed for expenses amounted to £1

13. Tangible fixed assets

	Freehold property £	Fixtures and fittings £	Total £
Cost			
At 1 April 2022 and 31 March 2023	<u>44,500</u>	<u>12,709</u>	<u>57,209</u>
Depreciation			
At 1 April 2022	6,897	2,554	9,451
Charge for the year	890	3,177	4,067
At 31 March 2023	<u>7,787</u>	<u>5,731</u>	<u>13,518</u>
Carrying amount			
At 31 March 2023	<u>36,713</u>	<u>6,978</u>	<u>43,691</u>
At 31 March 2022	<u>37,603</u>	<u>10,155</u>	<u>47,758</u>

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Notes to the Financial Statements *(continued)*

Year ended 31 March 2023

14. Debtors

	2023	2022
	£	£
Prepayments and accrued income	–	947
	<u>–</u>	<u>947</u>

15. Creditors: amounts falling due within one year

	2023	2022
	£	£
Accruals and deferred income	250	360
Other creditors	38	34
	<u>288</u>	<u>394</u>

16. 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 £198 (2022: £192).

17. Analysis of charitable funds

Unrestricted funds

	At			At 31 March
	1 April 2022	Income	Expenditure	2023
	£	£	£	£
General Funds	14,759	14,405	(19,553)	9,611
Property	37,603	–	(890)	36,713
	<u>52,362</u>	<u>14,405</u>	<u>(20,443)</u>	<u>46,324</u>

	At			At 31 March
	1 April 2021	Income	Expenditure	2022
	£	£	£	£
General Funds	10,002	26,039	(21,282)	14,759
Property	38,493	–	(890)	37,603
	<u>48,495</u>	<u>26,039</u>	<u>(22,172)</u>	<u>52,362</u>

West View Project - Children & Young People's Activity Centre Limited

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Notes to the Financial Statements *(continued)*

Year ended 31 March 2023

17. Analysis of charitable funds *(continued)*

Restricted funds

	At 1 April 2022 £	Income £	Expenditure £	At 31 March 2023 £
Greggs Trust	3,700	14,808	(14,806)	3,702
Ballinger Trust	–	12,000	(12,000)	–
Hospital of God Greatham	–	6,000	(6,000)	–
Sir James Knott Trust	–	10,000	(4,170)	5,830
	<u>3,700</u>	<u>42,808</u>	<u>(36,976)</u>	<u>9,532</u>

	At 1 April 2021 £	Income £	Expenditure £	At 31 March 2022 £
Greggs Trust	5,804	14,807	(16,911)	3,700
PFC Trust	–	5,000	(5,000)	–
Ballinger Trust	–	12,000	(12,000)	–
	<u>5,804</u>	<u>31,807</u>	<u>(33,911)</u>	<u>3,700</u>

18. Analysis of net assets between funds

	Unrestricted Funds £	Restricted Funds £	Total Funds 2023 £
Tangible fixed assets	43,691	–	43,691
Current assets	2,921	9,532	12,453
Creditors less than 1 year	(288)	–	(288)
Net assets	<u>46,324</u>	<u>9,532</u>	<u>55,856</u>

	Unrestricted Funds £	Restricted Funds £	Total Funds 2022 £
Tangible fixed assets	47,758	–	47,758
Current assets	4,998	3,700	8,698
Creditors less than 1 year	(394)	–	(394)
Net assets	<u>52,362</u>	<u>3,700</u>	<u>56,062</u>