

Company registration number 03469063 (England and Wales)

Charity registration number 1066366 (England and Wales)

**MARYBONE YOUTH & COMMUNITY ASSOCIATION LIMITED**  
**ANNUAL REPORT AND UNAUDITED FINANCIAL STATEMENTS**  
**FOR THE YEAR ENDED 31 MARCH 2025**

# MARYBONE YOUTH & COMMUNITY ASSOCIATION LIMITED

## LEGAL AND ADMINISTRATIVE INFORMATION

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<b>Council Of Management</b>	Mr T McIntyre Mr R Hollis Mrs L McIntyre	
<b>Secretary</b>	Ms D Lee	
<b>Country of incorporation</b>	United Kingdom (England and Wales)	03469063
<b>Charity registration</b>	England and Wales	1066366
<b>Registered office</b>	Addison Way Liverpool L3 2EW	
<b>Independent examiner</b>	DSG Castle Chambers 43 Castle Street Liverpool L2 9TL	

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# MARYBONE YOUTH & COMMUNITY ASSOCIATION LIMITED

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# MARYBONE YOUTH & COMMUNITY ASSOCIATION LIMITED

## COUNCIL'S REPORT (INCLUDING DIRECTORS' REPORT)

### FOR THE YEAR ENDED 31 MARCH 2025

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The Council of Management present their annual report and financial statements for the year ended 31 March 2025.

The financial statements have been prepared in accordance with the accounting policies set out in note 1 to the financial statements and comply with the charity's Memorandum and Articles of Association, the Companies Act 2006 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 (FRS 102) (effective 1 January 2019)".

#### **Objectives and activities**

The charity seeks to meet the educational & development needs of the local community, with specific priority for young people. The charity intends to do this by providing youth & play provision, a day nursery with full wrap around provision, an after school club as well as an advice centre, a pensioners club and accessible IT facilities.

#### *Public benefit*

The Council of Management have paid due regard to guidance issued by the Charity Commission in deciding what activities the charity should undertake. The council are satisfied that the information provided in the report and accounts meets the public benefit reporting requirements.

#### **Achievements and performance**

##### *Significant activities and achievements against objectives*

Despite another challenging year for the voluntary sector, the Marybone Youth & Community Association continued to deliver vital services supporting children, young people, families and older residents across the local community. Rising operating costs linked to the ongoing cost-of-living pressures have created significant strain on resources; however, through careful management, committed staff and volunteers, and support from funders, the charity has continued to operate sustainably and make a positive impact.

During the year, participation in our boxing and football coaching programmes increased, with more children and young people engaging in structured physical activities that promote wellbeing, discipline, and social development. Attendance at the day nursery and after-school provision also grew, supported by continued access to Liverpool City Council's wrap-around and early years funding, helping the charity meet increased demand from local families.

The charity also worked closely with external agencies to progress plans to update and improve the community centre, recognising the need for safe, modern and accessible facilities. During the year we began the process of identifying and preparing applications for capital funding, supported by new government grant opportunities available to community organisations.

The trustees are grateful to the staff team, volunteers, local councillors and partner organisations for their ongoing commitment and support, which has enabled the charity to continue providing essential services throughout a difficult environment. Their contribution has ensured that Marybone remains a trusted and valued community hub and is well positioned for the year ahead.

#### **Financial review**

The results for the year and the charity's financial position at the end of the year are shown in the attached financial statements.

During the year, the charity had incoming resources of £208,630 (2024: £234,045) and expenditure of £221,371 (2024: £225,998). The result for the year was a deficit of £12,741 (2024: surplus of £8,407). At the year end the charity has net liabilities of £2,353 (2024: net assets of £10,388) represented by negative unrestricted funds of £2,353 (2024: £8,388) and restricted funds of £nil (2024: £2,000).

At the time of approving the accounts the Council of Management have a reasonable expectation that the charity has adequate resources to continue in operational existence for the foreseeable future and therefore continue to adopt the going concern basis of accounting in preparing the accounts.

Since the year end, the charity has secured significant operational and capital funding for 2025/26. As a result, the trustees are satisfied that the charity is financially stable and is well-positioned for the future. The trustees have therefore concluded that there are no material uncertainties relating to going concern.

# MARYBONE YOUTH & COMMUNITY ASSOCIATION LIMITED

## COUNCIL'S REPORT (INCLUDING DIRECTORS' REPORT) (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2025

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### *Reserves policy*

It is the policy of the charity that unrestricted funds which have not been designated for a specific use should be maintained at a level equivalent to between three and six month's expenditure. The Council of Management considers that reserves at this level will ensure that, in the event of a significant drop in funding, they will be able to continue the charity's current activities while consideration is given to ways in which additional funds may be raised. At the year end charity funds do not meet this level and the Council of Management have plans to address this by focusing on income generation to increase the charity's income in the future.

### *Major risks*

The Council members have assessed the major risks to which the charity is exposed, and are satisfied that systems are in place to mitigate exposure to the major risks.

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

The charity is a company limited by guarantee and is governed by its Memorandum of Association dated 20 October 1997.

The Council of Management, who are also the directors for the purpose of company law, and who served during the year and up to the date of signature of the financial statements were:

Mr T McIntyre  
Mr R Hollis  
Mrs L McIntyre  
Mrs J Fogg

(Resigned 2 December 2025)

### *Recruitment and appointment of trustees*

The charity seeks to recruit new council members to ensure the board has the range of skills and experience necessary to comply with its collective responsibility.

New council members are nominated from local groups and must be prepared to take on training. Training requirements are decided after an assessment is made of what skills and experience the new members can bring to the organisation. Liverpool City Council run a number of small training sessions for the members.

None of the Council of Management has any beneficial interest in the company. All of the Council of Management are members of the company and guarantee to contribute £1 in the event of a winding up.

### *Organisational structure*

The Council of Management, who are all local people, monitor the performance of the charity and make decisions as to its future. They have established an organisational framework consisting of council members, a manager, an administrator and various youth workers and nursery staff, through whom tasks can be delegated. This enables the charity to be run safely and efficiently.

### *Remuneration policy*

The Council of Management have responsibility for setting the pay and remuneration of the charity's key personnel and this is done on an annual basis, including a formal cost of living review. Salaries are benchmarked with other similar organisations across the sector.

# MARYBONE YOUTH & COMMUNITY ASSOCIATION LIMITED

## COUNCIL'S REPORT (INCLUDING DIRECTORS' REPORT) (CONTINUED) *FOR THE YEAR ENDED 31 MARCH 2025*

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### **Small company provisions**

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

The Council's report was approved by the Board of Council Of Management.

Mr T McIntyre  
**Council Member**

27 March 2026

# MARYBONE YOUTH & COMMUNITY ASSOCIATION LIMITED

## INDEPENDENT EXAMINER'S REPORT

### TO THE COUNCIL OF MANAGEMENT OF MARYBONE YOUTH & COMMUNITY ASSOCIATION LIMITED

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I report to the Council of Management on my examination of the financial statements of Marybone Youth & Community Association Limited (the charity) for the year ended 31 March 2025.

This report is made solely to the charity's council of management, as a body, in accordance with section 145 of the Charities Act 2011. My work has been undertaken so that I might state to the charity's council of management those matters I am required to state to them in this report and for no other purpose. To the fullest extent permitted by law, I do not accept or assume responsibility to anyone other than the charity and the charity's council of management as a body, for my work, for this report, or for the opinions I have formed.

#### **Responsibilities and basis of report**

As the Council of Management of the charity (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.

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

#### **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 that in any material respect:

- 1 accounting records were not kept in respect of the charity as required by section 386 of the Companies Act 2006.
- 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 Companies Act 2006 other than any requirement that the financial statements 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 financial statements in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102).

I have no concerns and have come across no other matters in connection with the examination to which attention should be drawn in this report in order to enable a proper understanding of the financial statements to be reached.

**Jean Ellis BA FCA CTA**

DSG

Castle Chambers

43 Castle Street

Liverpool

L2 9TL

Dated: 27 March 2026

# MARYBONE YOUTH & COMMUNITY ASSOCIATION LIMITED

## STATEMENT OF FINANCIAL ACTIVITIES INCLUDING INCOME AND EXPENDITURE ACCOUNT

FOR THE YEAR ENDED 31 MARCH 2025

		Unrestricted funds 2025 £	Restricted funds 2025 £	Total 2025 £	Unrestricted funds 2024 £	Restricted funds 2024 £	Total 2024 £
Notes							
<b><u>Income and endowments from:</u></b>							
Donations and legacies	3	52,280	59,875	112,155	61,663	83,886	145,549
Charitable activities	4	54,875	-	54,875	49,172	-	49,172
Investments	5	587	-	587	354	-	354
Other income	6	41,013	-	41,013	38,970	-	38,970
<b>Total income</b>		<b>148,755</b>	<b>59,875</b>	<b>208,630</b>	<b>150,159</b>	<b>83,886</b>	<b>234,045</b>
<b><u>Expenditure on:</u></b>							
Charitable activities	7	159,496	61,875	221,371	144,112	81,886	225,998
<b>Total expenditure</b>		<b>159,496</b>	<b>61,875</b>	<b>221,371</b>	<b>144,112</b>	<b>81,886</b>	<b>225,998</b>
<b>Net (expenditure)/income for the year/</b>							
<b>Net movement in funds</b>		<b>(10,741)</b>	<b>(2,000)</b>	<b>(12,741)</b>	<b>6,047</b>	<b>2,000</b>	<b>8,047</b>
Fund balances at 1 April 2024		8,388	2,000	10,388	2,341	-	2,341
<b>Fund balances at 31 March 2025</b>		<b>(2,353)</b>	<b>-</b>	<b>(2,353)</b>	<b>8,388</b>	<b>2,000</b>	<b>10,388</b>

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

The statement of financial activities also complies with the requirements for an income and expenditure account under the Companies Act 2006.



# MARYBONE YOUTH & COMMUNITY ASSOCIATION LIMITED

## BALANCE SHEET

AS AT 31 MARCH 2025

	Notes	2025 £	£	2024 £	£
<b>Fixed assets</b>					
Tangible assets	13		690		1,068
<b>Current assets</b>					
Debtors	14	176		2,644	
Cash at bank and in hand		15,013		18,183	
		15,189		20,827	
<b>Creditors: amounts falling due within one year</b>	15	(18,232)		(11,507)	
Net current (liabilities)/assets			(3,043)		9,320
<b>Total net assets</b>			(2,353)		10,388
<b>Funds of the charity</b>					
Restricted funds	18		-		2,000
Unrestricted funds			(2,353)		8,388
			(2,353)		10,388

The company is entitled to the exemption from the audit requirement contained in section 477 of the Companies Act 2006, for the year ended 31 March 2025.

The directors acknowledge their responsibilities for complying with the requirements of the Companies Act 2006 with respect to accounting records and the preparation of financial statements.

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.

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

The financial statements were approved by the Council Of Management on 27 March 2026

Mr T McIntyre  
Trustee

Company registration number 03469063

# MARYBONE YOUTH & COMMUNITY ASSOCIATION LIMITED

## NOTES TO THE FINANCIAL STATEMENTS

**FOR THE YEAR ENDED 31 MARCH 2025**

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### **1 Accounting policies**

#### **Charity information**

Marybone Youth & Community Association Limited is a private company limited by guarantee incorporated in England and Wales. The registered office is Addison Way, Liverpool, L3 2EW.

#### **1.1 Basis of preparation**

The financial statements have been prepared in accordance with the charity's governing document, the Companies Act 2006, FRS 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland" ("FRS 102") and the Charities SORP "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 (FRS 102)" (effective 1 January 2019). The charity is a Public Benefit Entity as defined by FRS 102.

The charity has taken advantage of the provisions in the SORP for charities applying FRS 102 Update Bulletin 1 not to prepare a Statement of Cash Flows.

The financial statements are prepared in sterling, which is the functional currency of the charity. Monetary amounts in these financial statements are rounded to the nearest £.

The financial statements have been prepared under the historical cost convention. The principal accounting policies adopted are set out below.

#### **1.2 Going concern**

These financial statements are prepared on the going concern basis.

The trustees have reviewed the charity's financial position, cash flow forecasts and confirmed funding for the period to at least 12 months from the date of approval of these accounts. Since the year end, the charity has secured grant funding for 2025/26 and been awarded funding for capital improvements to the centre and outdoor facilities.

These funding streams, together with reduced operating costs and ongoing lease negotiations, provide the trustees with confidence that the charity has adequate resources to continue its activities for the foreseeable future.

Accordingly, the trustees consider that there are no material uncertainties that cast significant doubt over the charity's ability to continue as a going concern, and the financial statements continue to be prepared on that basis.

#### **1.3 Charitable funds**

Unrestricted funds are available for use at the discretion of the Council of Management in furtherance of their charitable objectives.

Restricted funds are subject to specific conditions by donors or grantors as to how they may be used. The purposes and uses of the restricted funds are set out in the notes to the financial statements.

#### **1.4 Income**

Income is recognised when the charity is legally entitled to it after any performance conditions have been met, the amounts can be measured reliably, and it is probable that income will be received.

Cash donations are recognised on receipt. Other donations are recognised once the charity has been notified of the donation, unless performance conditions require deferral of the amount. Income tax recoverable in relation to donations received under Gift Aid or deeds of covenant is recognised at the time of the donation.

# MARYBONE YOUTH & COMMUNITY ASSOCIATION LIMITED

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2025

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### 1 Accounting policies

(Continued)

Legacies are recognised on receipt or otherwise if the charity has been notified of an impending distribution, the amount is known, and receipt is expected. If the amount is not known, the legacy is treated as a contingent asset.

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.

#### 1.5 Expenditure

Expenditure is accounted for on an accruals basis.

#### 1.6 Tangible fixed assets

Tangible fixed assets are initially measured at cost and subsequently measured at cost or valuation, net of depreciation and any impairment losses.

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

Plant and machinery	Over term of lease
Fixtures and fittings	20% straight line
Computers	3 years straight line

The gain or loss arising on the disposal of an asset is determined as the difference between the sale proceeds and the carrying value of the asset, and is recognised in the statement of financial activities.

#### 1.7 Impairment of fixed assets

At each reporting end date, the charity reviews the carrying amounts of its tangible assets to determine whether there is any indication that those assets have suffered an impairment loss. If any such indication exists, the recoverable amount of the asset is estimated in order to determine the extent of the impairment loss (if any).

#### 1.8 Cash and cash equivalents

Cash and cash equivalents include cash in hand, deposits held at call with banks, other short-term liquid investments with original maturities of three months or less, and bank overdrafts. Bank overdrafts are shown within borrowings in current liabilities.

#### 1.9 Financial instruments

The charity has elected to apply the provisions of Section 11 'Basic Financial Instruments' and Section 12 'Other Financial Instruments Issues' of FRS 102 to all of its financial instruments.

Financial instruments are recognised in the charity's balance sheet when the charity becomes party to the contractual provisions of the instrument.

Financial assets and liabilities are offset, with the net amounts presented in the financial statements, when there is a legally enforceable right to set off the recognised amounts and there is an intention to settle on a net basis or to realise the asset and settle the liability simultaneously.

#### **Basic financial assets**

Basic financial assets, which include debtors and cash and bank balances, are initially measured at transaction price including transaction costs and are subsequently carried at amortised cost using the effective interest method unless the arrangement constitutes a financing transaction, where the transaction is measured at the present value of the future receipts discounted at a market rate of interest. Financial assets classified as receivable within one year are not amortised.

# MARYBONE YOUTH & COMMUNITY ASSOCIATION LIMITED

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2025

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### 1 Accounting policies

(Continued)

#### ***Impairment of financial assets***

Financial assets, other than those held at fair value through income and expenditure, are assessed for indicators of impairment at each reporting date. Financial assets are impaired where there is objective evidence that, as a result of one or more events that occurred after the initial recognition of the financial asset, the estimated future cash flows have been affected.

If an asset is impaired, the impairment loss is the difference between the carrying amount and the present value of the estimated cash flows discounted at the asset's original effective interest rate. The impairment loss is recognised in net income/(expenditure) for the year.

If there is a decrease in the impairment loss arising from an event occurring after the impairment was recognised, the impairment is reversed. The reversal is such that the current carrying amount does not exceed what the carrying amount would have been, had the impairment not previously been recognised. The impairment reversal is recognised in net income/(expenditure) for the year.

#### ***Derecognition of financial assets***

Financial assets are derecognised only when the contractual rights to the cash flows from the asset expire or are settled, or when the charity transfers the financial asset and substantially all the risks and rewards of ownership to another entity, or if some significant risks and rewards of ownership are retained but control of the asset has transferred to another party that is able to sell the asset in its entirety to an unrelated third party.

#### ***Basic financial liabilities***

Basic financial liabilities, including creditors and bank loans are initially recognised at transaction price unless the arrangement constitutes a financing transaction, where the debt instrument is measured at the present value of the future receipts discounted at a market rate of interest. Financial liabilities classified as payable within one year are not amortised.

Debt instruments are subsequently carried at amortised cost, using the effective interest rate method.

Trade creditors are obligations to pay for goods or services that have been acquired in the ordinary course of operations from suppliers. Amounts payable are classified as current liabilities if payment is due within one year or less. If not, they are presented as non-current liabilities. Trade creditors are recognised initially at transaction price and subsequently measured at amortised cost using the effective interest method.

#### ***Derecognition of financial liabilities***

Financial liabilities are derecognised when the charity's contractual obligations expire or are discharged or cancelled.

#### **1.10 Employee benefits**

The cost of any unused holiday entitlement is recognised in the period in which the employee's services are received.

Termination benefits are recognised immediately as an expense when the charity is demonstrably committed to terminate the employment of an employee or to provide termination benefits.

#### **1.11 Retirement benefits**

Payments to defined contribution retirement benefit schemes are charged as an expense as they fall due.

# MARYBONE YOUTH & COMMUNITY ASSOCIATION LIMITED

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2025

### 2 Critical accounting estimates and judgements

In the application of the charity's accounting policies, the Council of Management are required to make judgements, estimates and assumptions about the carrying amount of assets and liabilities that are not readily apparent from other sources. The estimates and associated assumptions are based on historical experience and other factors that are considered to be relevant. Actual results may differ from these estimates.

The estimates and underlying assumptions are reviewed on an ongoing basis. Revisions to accounting estimates are recognised in the period in which the estimate is revised where the revision affects only that period, or in the period of the revision and future periods where the revision affects both current and future periods.

### 3 Income from donations and legacies

	Unrestricted funds 2025 £	Restricted funds 2025 £	Total 2025 £	Unrestricted funds 2024 £	Restricted funds 2024 £	Total 2024 £
Donations and gifts	1,669	-	1,669	-	-	-
Grants	50,611	59,875	110,486	61,663	83,886	145,549
	<u>52,280</u>	<u>59,875</u>	<u>112,155</u>	<u>61,663</u>	<u>83,886</u>	<u>145,549</u>

### 4 Income from charitable activities

	Unrestricted funds 2025 £	Unrestricted funds 2024 £
Nursery and after school fees	54,875	49,172

### 5 Income from investments

	Unrestricted funds 2025 £	Unrestricted funds 2024 £
Interest receivable	587	354

# MARYBONE YOUTH & COMMUNITY ASSOCIATION LIMITED

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2025

### 6 Other income

	Unrestricted funds 2025 £	Unrestricted funds 2024 £
Other income	3,610	-
Car park income	11,111	11,018
Room hire income	26,292	27,952
	<u>41,013</u>	<u>38,970</u>

### 7 Expenditure on charitable activities

	Charitable activities 2025 £	Charitable activities 2024 £
<b>Direct costs</b>		
Staff costs	112,442	115,347
Depreciation and impairment	378	538
Equipment hire	83	144
Motor and travel	1,757	3,914
Sundry expenses	3,092	1,061
Nursery and afterschool costs	13,340	13,872
Project costs	33,053	42,274
	<u>164,145</u>	<u>177,150</u>
<b>Share of support and governance costs (see note 8)</b>		
Support	53,626	45,488
Governance	3,600	3,360
	<u>221,371</u>	<u>225,998</u>
<b>Analysis by fund</b>		
Unrestricted funds	159,496	144,112
Restricted funds	61,875	81,886
	<u>221,371</u>	<u>225,998</u>

# MARYBONE YOUTH & COMMUNITY ASSOCIATION LIMITED

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2025

### 8 Support costs allocated to activities

	2025 £	2024 £
Rent, rates and insurance	6,027	13,241
Heat and light	25,444	24,192
Repairs and renewals	14,036	3,710
Cleaning and caretaker	3,738	96
Telephone	3,693	3,521
Bank charges	154	462
Post and stationery	534	144
Sundry expenses	-	122
Governance costs	3,600	3,360
	<u>57,226</u>	<u>48,848</u>
<b>Analysed between:</b>		
Charitable activities	<u>57,226</u>	<u>48,848</u>

Governance costs includes payments to the Independent Examiner of £3,600 (2024: £3,360).

### 9 Net movement in funds

	2025 £	2024 £
The net movement in funds is stated after charging/(crediting):		
Fees payable for the independent examination of the charity's financial statements	3,600	3,360
Depreciation of owned tangible fixed assets	378	538
	<u>3,978</u>	<u>3,898</u>

### 10 Council Of Management

None of the Council of Management (or any persons connected with them) received any remuneration or had expenses reimbursed during the year (2024: £nil).

### 11 Employees

The average monthly number of employees during the year was:

	2025 Number	2024 Number
Direct charitable	<u>7</u>	<u>7</u>

# MARYBONE YOUTH & COMMUNITY ASSOCIATION LIMITED

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2025

### 11 Employees (Continued)

Employment costs	2025 £	2024 £
Wages and salaries	108,620	111,781
Social security costs	2,979	2,533
Other pension costs	843	1,033
	<u>112,442</u>	<u>115,347</u>

There were no employees whose annual remuneration was more than £60,000.

#### Remuneration of key management personnel

The remuneration of key management personnel is as follows.

	2025 £	2024 £
Aggregate compensation	<u>39,871</u>	<u>36,852</u>

### 12 Taxation

The charity is exempt from taxation on its activities because all its income is applied for charitable purposes.

### 13 Tangible fixed assets

	Plant and machinery £	Fixtures and fittings £	Computers £	Total £
<b>Cost</b>				
At 1 April 2024	20,202	8,140	3,364	31,706
At 31 March 2025	<u>20,202</u>	<u>8,140</u>	<u>3,364</u>	<u>31,706</u>
<b>Depreciation and impairment</b>				
At 1 April 2024	20,202	7,072	3,364	30,638
Depreciation charged in the year	-	378	-	378
At 31 March 2025	<u>20,202</u>	<u>7,450</u>	<u>3,364</u>	<u>31,016</u>
<b>Carrying amount</b>				
At 31 March 2025	<u>-</u>	<u>690</u>	<u>-</u>	<u>690</u>
At 31 March 2024	<u>-</u>	<u>1,068</u>	<u>-</u>	<u>1,068</u>



# MARYBONE YOUTH & COMMUNITY ASSOCIATION LIMITED

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2025

### 14 Debtors

	2025 £	2024 £
<b>Amounts falling due within one year:</b>		
Trade debtors	30	1,307
Other debtors	146	1,337
	<u>176</u>	<u>2,644</u>

### 15 Creditors: amounts falling due within one year

	2025 £	2024 £
Other taxation and social security	1,583	-
Other creditors	-	7
Accruals and deferred income	16,649	11,500
	<u>18,232</u>	<u>11,507</u>

Deferred income of £6,602 (2024: £739) includes receipts which relate to future accounting periods .

### 16 Retirement benefit schemes

	2025 £	2024 £
<b>Defined contribution schemes</b>		
Charge to profit or loss in respect of defined contribution schemes	843	1,033

The charity operates a defined contribution pension scheme for all qualifying employees. The assets of the scheme are held separately from those of the charity in an independently administered fund.

### 17 Unrestricted funds

The unrestricted funds of the charity comprise the unexpended balances of donations and grants which are not subject to specific conditions by donors and grantors as to how they may be used. These include designated funds which have been set aside out of unrestricted funds by the trustees for specific purposes.

	At 1 April 2024 £	Incoming resources £	Resources expended £	At 31 March 2025 £
General funds	8,388	148,755	(159,496)	(2,353)
<b>Previous year:</b>	<b>At 1 April 2023 £</b>	<b>Incoming resources £</b>	<b>Resources expended £</b>	<b>At 31 March 2024 £</b>
General funds	2,341	150,159	(144,112)	8,388

# MARYBONE YOUTH & COMMUNITY ASSOCIATION LIMITED

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

### FOR THE YEAR ENDED 31 MARCH 2025

#### 18 Restricted funds

The restricted funds of the charity comprise the unexpended balances of donations and grants held on trust subject to specific conditions by donors as to how they may be used.

	At 1 April 2024 £	Incoming resources £	Resources expended £	At 31 March 2025 £
Liverpool City Council Youth and Play grant	-	22,019	(22,019)	-
CEHYH	2,000	-	(2,000)	-
Marybone Big Help 22 Food Hub	-	14,676	(14,676)	-
HAF project	-	16,540	(16,540)	-
Other funds	-	6,640	(6,640)	-
	<u>2,000</u>	<u>59,875</u>	<u>(61,875)</u>	<u>-</u>
<b>Previous year:</b>				
	At 1 April 2023 £	Incoming resources £	Resources expended £	At 31 March 2024 £
Liverpool City Council Youth and Play grant	-	24,870	(24,870)	-
LCVS - Ensuring the Future	-	2,750	(2,750)	-
LCC MNF	-	2,500	(2,500)	-
CEHYH	-	2,000	-	2,000
Steve Morgan Foundation	-	8,000	(8,000)	-
Cost of living fund	-	13,991	(13,991)	-
HAF project	-	28,445	(28,445)	-
Other funds	-	1,330	(1,330)	-
	<u>-</u>	<u>83,886</u>	<u>(81,886)</u>	<u>2,000</u>

Liverpool City Council Youth and Play grant is funding in respect of the charity's youth and play projects.

LCVS Ensuring the Future was funding towards a playscheme.

LCC MNF was funding towards lighting.

CEHYH was funding towards a school trip.

The Steve Morgan Foundation grant was towards the centre manager's salary.

The Cost of living fund is towards food and running costs.

The LCVS Haf project funded playschemes in the school holidays.

Other funds include funding towards lighting and repairs.

# MARYBONE YOUTH & COMMUNITY ASSOCIATION LIMITED

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

### FOR THE YEAR ENDED 31 MARCH 2025

#### 19 Analysis of net assets between funds

	Unrestricted funds 2025 £	Restricted funds 2025 £	Total 2025 £
<b>At 31 March 2025:</b>			
Tangible assets	690	-	690
Current assets/(liabilities)	(3,043)	-	(3,043)
	<u>(2,353)</u>	<u>-</u>	<u>(2,353)</u>
	<u><u>          </u></u>	<u><u>          </u></u>	<u><u>          </u></u>
	Unrestricted funds 2024 £	Restricted funds 2024 £	Total 2024 £
<b>At 31 March 2024:</b>			
Tangible assets	1,068	-	1,068
Current assets/(liabilities)	7,320	2,000	9,320
	<u>8,388</u>	<u>2,000</u>	<u>10,388</u>
	<u><u>          </u></u>	<u><u>          </u></u>	<u><u>          </u></u>

#### 20 Related party transactions

Except for the remuneration of key management personnel as detailed in note 11, there were no other related party transactions during the year (2024: none).