

**Report of the Trustees and  
Unaudited Financial Statements  
for the Year Ended 31st March 2024  
for  
VIKING CENTRE & YOUTH CLUB LIMITED**

Haines Watts Wirral Limited  
1 Abbots Quay  
Monks Ferry  
Birkenhead  
Merseyside  
CH41 5LH

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for the year ended 31st March 2024**

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**Report of the Trustees  
for the year ended 31st March 2024**

**Introduction**

The Directors/Trustees present their annual report and financial statements for the year ended 31 March 2024.

**Constitution**

The Charity is a company limited by guarantee, incorporated 12 November 2003 and has adopted the Charity Commission Model Memorandum and Articles of Association for a Charitable Company (GD1). As a company limited by guarantee the Charity has no shareholders. Each member has undertaken, in the event of dissolution to contribute a sum not exceeding £10 towards any debts and liabilities of the Charity incurred before that member ceased to be a Member.

The Directors/Trustees have approved two classes of membership. Full voting membership which may be either individual or corporate (the latter by nomination of an individual by an organisation), and Associate non-voting membership which may be either individual or corporate (the latter by nomination of an individual by an organisation). At present there is no intention to appoint additional members other than the Directors.

The names of the Directors/Trustees, all of whom are full voting members, are shown on page 1. One third by number of Directors/Trustees retire at Annual General Meeting by rotation.

**Management**

The direction and control of the Charity is determined by the Board of Directors.

Board meetings were held at regular intervals during the year.

The Directors would be pleased to hear from any individuals or organisations who would like to take an active interest in the work of the Charity.

**Objectives**

These are to provide social and recreational facilities to the local community and to help and educate young people in Wirral through their leisure time activities so to develop their physical, mental and spiritual capabilities that they may grow to full maturity as individuals and as members of society and that their condition of life may be improved.

**Achievements**

The Vikes have continued to meet their objectives by creating and sustaining clean, safe and engaging facilities in Rock Ferry for the local community and wider residents of Wirral to utilise. Our partnerships with local community groups and an Independent Special School have continued to grow and the income and community involvement of these groups has allowed The Vikes facilities to not only be upkept but developed to meet the needs of these vulnerable and disadvantaged groups. Additional work has been carried out on the building to renovate specific areas whilst making the use of the space within the building more effectively. This has included splitting a larger room into 2 to make a new IT suite, resizing an additional 2 rooms to make better use area and removing a wall in the kitchen to provide an open plan multi use space. A modern front door has been installed to improve security and aesthetics and staff toilet renovated. The Vikes have taken a phased approach to the renovation of the building due to financial constraints but have prioritised different areas each year to ensure the facilities provided are suitable for the groups we support. We are looking forward to continuing to support the local community moving forward and providing the best possible facilities for young people to thrive.

**Report of the Trustees  
for the year ended 31st March 2024**

**Review of significant events, activities and public benefit.**

**Community Groups**

The Viking Centre and Youth Club has forged positive relationships with local CVS organisations in order to support young people in the local community to develop skills and have fun. Partnerships with Utopia Project CIC, Royal Onyx, hatch and MW Sports continue to allow the Vikes to meet their objectives by providing excellent social and recreational facilities that continue to educate children and young people developing spiritual, moral, physical and emotional wellbeing. The partnerships also provide sustainability to the Vikes through community rates rental to cover the core costs of the building.

**Social Media**

Viking Centre and Youth Club has its own web site - [www.thevikes.co.uk](http://www.thevikes.co.uk), the simple and clear website provides the local community with the information needed on the history of The Vikes, current activities and key contacts. The charity do not currently use social media with the extra demands this would place on trustee time.

**Grant Aided Projects**

Viking Centre and Youth Club is entirely run by volunteer trustees, due to this we apply for a limited number of funds each year to ensure that we meet our Charity Objectives and continue to deliver projects that our community have asked for. The Vikes have completed projects this year but not secured additional funding beyond this.

**Donations**

The Trustees are most grateful for the continuing financial support provided by a small number of local donors who make regular donations and to those charitable trusts who have supported the Charity.

**Public Benefit**

The facilities that The Vikes provide for local community and education services create a range of benefits for vulnerable and disadvantaged groups. The facilities have been modernised to include a sports hall with a range of sports and gym equipment, a modern group cooking kitchen, recreational facilities, IT suite with up-to-date technologies and smart TV's throughout the building. These facilities promote predominantly young people's engagement and skill development whilst supporting the wider family. Targeted groups experiencing economic disadvantage, special educational needs and young people with mental health issues allow The Vikes to ensure that those most in need can be engaged in a safe and nurturing environment. The trustee board continue to be proud of the support offered to the local community and has complied with their duty to ensure that the activities carried out throughout the year meet our charitable purpose and are aligned with the commission's public benefit guidance.

**Risk assessment**

In addition to their responsibilities for Health and Safety and other corporate governance issues, the Board review, on a regular basis, the major risks which the Charity faces and believe that they have established suitable systems to mitigate significant risks.

## **VIKING CENTRE & YOUTH CLUB LIMITED**

### **Report of the Trustees for the year ended 31st March 2024**

#### **Financial review**

At 31 March 2016, the Charity Trustees reviewed the carrying value of Fixed Assets in the light of the potential closure of the Youth Club and the Centre and decided to take an impairment charge into the 2016 Financial Statements to reduce the values of Freehold Land and Buildings to zero, as these are subject to a restrictive usage covenant from Wirral Council, and to reduce the value of restricted fixed assets to £2000, being an estimate of the distressed sale value of Equipment. These adjustments gave rise to an exceptional reduction in charity reserves as stated in the 2016 Financial Statements.

Restricted funds - In the year ended 31 March 2024 the Charity held no restricted funds, all grant funding received for the financial period had been spent. The volunteer trustees will continue to seek additional grant funding when appropriate.

Unrestricted funds - All of the current funds held are unrestricted due to the nature that these funds have been raised. All income this year has been through community rental of The Vikes facilities and a small amount of unrestricted donations. The purpose of all funds at present is to sustain The Vikes building's core costs to allow The Vikes to continue to work alongside partner community organisations to successfully engage the local community. The Trustees are happy with the financial position of the charity in the year ending 31 March 2024 with the continued ability for the charity to retain a healthy level of reserves.

It is also worth noting that trustees are diligent in ensuring that costs are reviewed to maintain an achievable yearly budget.

The Viking Centre & Youth Club Limited will continue to operate on a going concern basis and will continue its operations for the foreseeable future with no particular uncertainties outlined in the forecast.

#### **STRUCTURE, GOVERNANCE AND MANAGEMENT**

##### **Governing document**

The charity is controlled by its governing document, a deed of trust, and constitutes a limited company, limited by guarantee, as defined by the Companies Act 2006.

Chairman - Daniel P Cooke

Director of Finance and Company Secretary - Chris J. Black

Patron - Rt. Hon. Frank Field MP, DL

#### **REFERENCE AND ADMINISTRATIVE DETAILS**

##### **Registered Company number**

04961783 (England and Wales)

##### **Registered Charity number**

1102969

##### **Registered office**

The Vikes  
40 Thorsway  
Rock Ferry  
Merseyside  
CH42 1NW

##### **Trustees**

C J Black Education ( Teacher )

D P Cooke Teacher

Mrs R McCoosh Company Director

P J Murray Education

A Byrne

**VIKING CENTRE & YOUTH CLUB LIMITED**

**Report of the Trustees  
for the year ended 31st March 2024**

**REFERENCE AND ADMINISTRATIVE DETAILS**

**Independent Examiner**

Haines Watts Wirral Limited

1 Abbots Quay

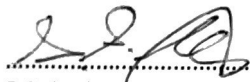
Monks Ferry

Birkenhead

Merseyside

CH41 5LH

Approved by order of the board of trustees on .....31/2/25..... and signed on its behalf by:



.....  
D P Cooke - Trustee

**Independent Examiner's Report to the Trustees of  
Viking Centre & Youth Club Limited**

**Independent examiner's report to the trustees of Viking Centre & Youth Club Limited ('the Company')**

I report to the charity trustees on my examination of the accounts of the Company for the year ended 31st March 2024.

**Responsibilities and basis of report**

As the charity's trustees of the Company (and also its directors for the purposes of company law) you are responsible for the preparation of the accounts 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 your 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 Company as required by Section 386 of the 2006 Act; or
2. the accounts do not accord with those records; or
3. the accounts 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 accounts 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)).

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.

Vikki Wynne FCCA

Haines Watts Wirral Limited  
1 Abbots Quay  
Monks Ferry  
Birkenhead  
Merseyside  
CH41 5LH

Date: .....

VIKING CENTRE & YOUTH CLUB LIMITED

Statement of Financial Activities  
for the year ended 31st March 2024

	Notes	Unrestricted funds £	Restricted funds £	2024 Total funds £	2023 Total funds £
<b>INCOME AND ENDOWMENTS FROM</b>					
Donations and legacies		1,151	-	1,151	11,636
<b>Charitable activities</b>					
Charitable activities		26,454	-	26,454	24,086
<b>Total</b>		<b>27,605</b>	<b>-</b>	<b>27,605</b>	<b>35,722</b>
<b>EXPENDITURE ON</b>					
<b>Charitable activities</b>					
Charitable activities		38,798	-	38,798	38,942
<b>NET INCOME/(EXPENDITURE)</b>					
Transfers between funds	8	(11,193) 5,380	- (5,380)	(11,193) -	(3,220) -
<b>Net movement in funds</b>		<b>(5,813)</b>	<b>(5,380)</b>	<b>(11,193)</b>	<b>(3,220)</b>
<b>RECONCILIATION OF FUNDS</b>					
Total funds brought forward		17,320	5,380	22,700	25,920
<b>TOTAL FUNDS CARRIED FORWARD</b>		<b>11,507</b>	<b>-</b>	<b>11,507</b>	<b>22,700</b>

**CONTINUING OPERATIONS**

All income and expenditure has arisen from continuing activities.

The notes form part of these financial statements



**VIKING CENTRE & YOUTH CLUB LIMITED**

**Balance Sheet  
31st March 2024**

	Notes	Unrestricted funds £	Restricted funds £	<b>2024 Total funds £</b>	2023 Total funds £
<b>FIXED ASSETS</b>					
Tangible assets	5	<b>22,601</b>	-	<b>22,601</b>	18,819
<b>CURRENT ASSETS</b>					
Debtors	6	<b>1,026</b>	-	<b>1,026</b>	850
Cash at bank		<b>9,510</b>	-	<b>9,510</b>	16,151
		<b>10,536</b>	-	<b>10,536</b>	17,001
<b>CREDITORS</b>					
Amounts falling due within one year	7	<b>(21,630)</b>	-	<b>(21,630)</b>	(13,120)
<b>NET CURRENT ASSETS</b>		<b>(11,094)</b>	-	<b>(11,094)</b>	3,881
<b>TOTAL ASSETS LESS CURRENT LIABILITIES</b>		<b>11,507</b>	-	<b>11,507</b>	22,700
<b>NET ASSETS</b>		<b>11,507</b>	-	<b>11,507</b>	22,700
<b>FUNDS</b>	8				
Unrestricted funds				<b>11,507</b>	17,320
Restricted funds				-	5,380
<b>TOTAL FUNDS</b>				<b>11,507</b>	22,700

The charitable company is entitled to exemption from audit under Section 477 of the Companies Act 2006 for the year ended 31st March 2024.

The members have not required the company to obtain an audit of its financial statements for the year ended 31st March 2024 in accordance with Section 476 of the Companies Act 2006.

The trustees acknowledge their responsibilities for

- (a) ensuring that the charitable company keeps accounting records that comply with Sections 386 and 387 of the Companies Act 2006 and
- (b) preparing financial statements which give a true and fair view of the state of affairs of the charitable company as at the end of each financial year and of its surplus or deficit for each financial year in accordance with the requirements of Sections 394 and 395 and which otherwise comply with the requirements of the Companies Act 2006 relating to financial statements, so far as applicable to the charitable company.

The notes form part of these financial statements

**VIKING CENTRE & YOUTH CLUB LIMITED**

**Balance Sheet - continued**  
**31st March 2024**

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

The financial statements were approved by the Board of Trustees and authorised for issue on 3.12.25 and were signed on its behalf by:

  
D P Cooke - Trustee

**The notes form part of these financial statements**

**Notes to the Financial Statements  
for the year ended 31st March 2024**

**1. ACCOUNTING POLICIES**

**Basis of preparing the financial statements**

The financial statements of the charitable company, which is a public benefit entity under FRS 102, have been prepared in accordance with the Charities SORP (FRS 102) '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)', Financial Reporting Standard 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland' and the Companies Act 2006. The financial statements have been prepared under the historical cost convention.

**Income**

All income is recognised in the Statement of Financial Activities once the charity has entitlement to the funds, it is probable that the income will be received and the amount can be measured reliably.

**Expenditure**

Liabilities are recognised as expenditure as soon as there is a legal or constructive obligation committing the charity to that expenditure, it is probable that a transfer of economic benefits will be required in settlement and the amount of the obligation can be measured reliably. Expenditure is accounted for on an accruals basis and has been classified under headings that aggregate all cost related to the category. Where costs cannot be directly attributed to particular headings they have been allocated to activities on a basis consistent with the use of resources.

**Tangible fixed assets**

Depreciation is provided at the following annual rates in order to write off each asset over its estimated useful life.

Improvements to property	- 20% on cost
Fixtures and fittings	- 25% on reducing balance
Computer equipment	- 25% on reducing balance

**Taxation**

The charity is exempt from corporation tax on its charitable activities.

**Fund accounting**

Unrestricted funds can be used in accordance with the charitable objectives at the discretion of the trustees.

Restricted funds can only be used for particular restricted purposes within the objects of the charity. Restrictions arise when specified by the donor or when funds are raised for particular restricted purposes.

Further explanation of the nature and purpose of each fund is included in the notes to the financial statements.

**VIKING CENTRE & YOUTH CLUB LIMITED**

**Notes to the Financial Statements - continued  
for the year ended 31st March 2024**

**2. NET INCOME/(EXPENDITURE)**

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

	<b>2024</b>	2023
	<b>£</b>	£
Depreciation - owned assets	<b><u>6,861</u></b>	<u>4,786</u>

**3. TRUSTEES' REMUNERATION AND BENEFITS**

There were no trustees' remuneration or other benefits for the year ended 31st March 2024 nor for the year ended 31st March 2023.

**Trustees' expenses**

There were no trustees' expenses paid for the year ended 31st March 2024 nor for the year ended 31st March 2023.

**4. STAFF COSTS**

	<b>2024</b>	2023
	<b>£</b>	£
Wages and salaries	<b><u>2,295</u></b>	<u>2,295</u>
	<b><u>2,295</u></b>	<u>2,295</u>

The average monthly number of employees during the year was as follows:

	<b>2024</b>	2023
Employees	<b><u>5</u></b>	<u>5</u>

No employees received emoluments in excess of £60,000.

VIKING CENTRE & YOUTH CLUB LIMITED

Notes to the Financial Statements - continued  
for the year ended 31st March 2024

5. TANGIBLE FIXED ASSETS

	Improvements to property £	Fixtures and fittings £	Computer equipment £	Totals £
<b>COST</b>				
At 1st April 2023	22,310	1,435	2,292	26,037
Additions	10,103	540	-	10,643
At 31st March 2024	32,413	1,975	2,292	36,680
<b>DEPRECIATION</b>				
At 1st April 2023	4,462	628	2,128	7,218
Charge for year	6,483	337	41	6,861
At 31st March 2024	10,945	965	2,169	14,079
<b>NET BOOK VALUE</b>				
At 31st March 2024	21,468	1,010	123	22,601
At 31st March 2023	17,848	807	164	18,819

6. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2024 £	2023 £
Trade debtors	60	60
Prepayments	966	790
	1,026	850

7. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2024 £	2023 £
Deferred income	19,622	11,213
Accrued expenses	2,008	1,907
	21,630	13,120

8. MOVEMENT IN FUNDS

	At 1.4.23 £	Net movement in funds £	Transfers between funds £	At 31.3.24 £
<b>Unrestricted funds</b>				
General fund	17,320	(11,193)	5,380	11,507
<b>Restricted funds</b>				
General Fund	5,380	-	(5,380)	-
<b>TOTAL FUNDS</b>	22,700	(11,193)	-	11,507

VIKING CENTRE & YOUTH CLUB LIMITED

Notes to the Financial Statements - continued  
for the year ended 31st March 2024

8. MOVEMENT IN FUNDS - continued

Net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
<b>Unrestricted funds</b>			
General fund	27,605	(38,798)	(11,193)
	<hr/>	<hr/>	<hr/>
<b>TOTAL FUNDS</b>	<b>27,605</b>	<b>(38,798)</b>	<b>(11,193)</b>
	<hr/> <hr/>	<hr/> <hr/>	<hr/> <hr/>

Comparatives for movement in funds

	At 1.4.22 £	Net movement in funds £	At 31.3.23 £
<b>Unrestricted funds</b>			
General fund	25,920	(8,600)	17,320
<b>Restricted funds</b>			
General Fund	-	5,380	5,380
	<hr/>	<hr/>	<hr/>
<b>TOTAL FUNDS</b>	<b>25,920</b>	<b>(3,220)</b>	<b>22,700</b>
	<hr/> <hr/>	<hr/> <hr/>	<hr/> <hr/>

Comparative net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
<b>Unrestricted funds</b>			
General fund	30,342	(38,942)	(8,600)
<b>Restricted funds</b>			
General Fund	5,380	-	5,380
	<hr/>	<hr/>	<hr/>
<b>TOTAL FUNDS</b>	<b>35,722</b>	<b>(38,942)</b>	<b>(3,220)</b>
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# VIKING CENTRE & YOUTH CLUB LIMITED

## Notes to the Financial Statements - continued for the year ended 31st March 2024

### 8. MOVEMENT IN FUNDS - continued

A current year 12 months and prior year 12 months combined position is as follows:

	At 1.4.22 £	Net movement in funds £	Transfers between funds £	At 31.3.24 £
<b>Unrestricted funds</b>				
General fund	25,920	(19,793)	5,380	11,507
<b>Restricted funds</b>				
General Fund	-	5,380	(5,380)	-
<b>TOTAL FUNDS</b>	<u>25,920</u>	<u>(14,413)</u>	<u>-</u>	<u>11,507</u>

A current year 12 months and prior year 12 months combined net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
<b>Unrestricted funds</b>			
General fund	57,947	(77,740)	(19,793)
<b>Restricted funds</b>			
General Fund	5,380	-	5,380
<b>TOTAL FUNDS</b>	<u>63,327</u>	<u>(77,740)</u>	<u>(14,413)</u>

### 9. RELATED PARTY DISCLOSURES

There were no related party transactions for the year ended 31st March 2024.

### 10. DEFERRED INCOME

Deferred income relates to a grant received for the fitting of a new kitchen in the periods ended 31 March 2023 and 31 March 2024. This is being depreciated over 5 years, therefore the grants are being allocated over 5 years too.

VIKING CENTRE & YOUTH CLUB LIMITED

Detailed Statement of Financial Activities  
for the year ended 31st March 2024

	2024 £	2023 £
<b>INCOME AND ENDOWMENTS</b>		
<b>Donations and legacies</b>		
Donations	1,151	11,636
<b>Charitable activities</b>		
Room Hire & Rent	19,353	6,793
Grants	7,101	17,293
	<u>26,454</u>	<u>24,086</u>
<b>Total incoming resources</b>	<b>27,605</b>	<b>35,722</b>
<b>EXPENDITURE</b>		
<b>Charitable activities</b>		
Subcontract Youth Workers	2,295	2,295
Rates and water	8,968	8,276
Insurance	1,581	1,360
Telephone	618	725
Cleaning	6,249	5,883
Sundries	29	976
Activities	-	7,103
Depreciation of tangible fixed assets	6,861	4,786
	<u>26,601</u>	<u>31,404</u>
<b>Support costs</b>		
<b>Management</b>		
Advertising	64	63
<b>Information technology</b>		
Repairs and renewals	9,896	4,941
<b>Governance costs</b>		
Accountancy and legal fees	2,237	2,534
	<u>38,798</u>	<u>38,942</u>
<b>Total resources expended</b>	<b>38,798</b>	<b>38,942</b>
<b>Net expenditure</b>	<b>(11,193)</b>	<b>(3,220)</b>

This page does not form part of the statutory financial statements