



Registered Charity 1113791, Liss Youth Centre Ltd

## **LISS YOUTH CENTRE LTD (operating as CROSSOVER)**

**Company No: 5660960**

**Charity No: 1113791**

**Accounting Period January – December 2022**

1. The Company was incorporated on the 22<sup>nd</sup> of December 2005 as a Private Company Limited by Guarantee and not having Share Capital. The Directors of the Company are also the Trustees of the Charity. This is the seventeenth annual report of Liss Youth Centre Limited (Crossover) prepared by the Trustees.

2.

### **2 Trustees**

The following served as Directors/Trustees during the year 2022:

Benjamin Love (Chairman)

Elisabeth Mullenger

Robert Buckingham (Treasurer)

John de la Perrelle

Claire Kirby

John Noe

Patricia Evans

There were no changes to the Trustees during this period. Liss Parish Council appoints a Councillor as observer to the Trustee Board, this position does not hold voting rights. Some Trustees are also volunteers at the sessions run for the young people and also assist with the Street Based Work.

### **3. Directors Report**

2022 saw a year where the Centre was trying to get back to its pre Covid activities. A booking system is now in place to ensure numbers are kept to a safe level and to allow good Youth Work practice to take place.

The Trustees held regular meetings, to plan for the future, understand finances and to receive both written and verbal reports of all activities from staff.

The main projects currently underway are as follows.

- Youth Club activities such as table tennis, pool, PC games, board games, music tuition, craft work and some off-site sports.

- Street Based Work, which involves visiting the village to meet those young people who do not attend the centre and to meet young people as they return from school by train.
- True Colours – a session for those young people struggling with their sexuality.
- A session for those young people who are educated at home and therefore have a need to socialise.
- A project called 'Level Up' which is for specific young persons who require more one-to-one support from our youth workers.

Staffing is expensive and there are difficulties recruiting volunteers despite several recruitment campaigns.

#### 4. Other Details

Company's Registered Office: Howard Smith and Co, First Floor, Bellamy House, Winton Road, Petersfield, GU32 3HA

Postal address: The Old St Mary's Church Hall, Station Road, Liss GU33 7AQ

#### 5. Staff:

- Centre Manager: Dominique Mau Rowson
- Lead Youth Worker: Sean Quinn
- Part-time Youth Worker: Sarah Garner
- Part-time Youth Worker: Shenell Hardman
- Part-Time Youth Worker: Duncan Walters (Left May 2022)
- Part time Youth Worker: Katie White (Joined Sept 2022)
- Part time Youth Worker: Victoria Harrison (Joined Dec 2022)
- Part time Youth Worker: Suzanne Blackman (Left Sept 2022)
- Part time Youth Worker: Alma Kori Felber: (Joined Sept 2022, left Oct 2022)

#### 6. Financial Report

The finances are in good order and the year-end accounts for 2022 have been inspected and have been lodged with both Charities Commission and Companies House.

Agreed as a correct record of the organisation's activities.

Date: 4<sup>th</sup> August/2023

Signed on behalf of the current directors:



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Benjamin Love, Chairman

**LISS YOUTH CENTRE LIMITED**

Registered Number 05660960

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**LISS YOUTH CENTRE LIMITED**

**Micro Entity Accounts**

**31st December 2022**

**Micro Entity Balance Sheet as at 31st December 2022**

	2022	2021
<b>Fixed Assets</b>		
Fixed Assets	£ -	£ -
<b>Current Assets</b>		
Investments (at Mid-Market Value)	£ 67,395.00	£ 76,153.00
Cash at bank and hand	£ 77,711.00	£ 88,791.00
Prepayments and accrued income	£ 2,680.00	£ 1,514.00
<b>Current Assets</b>	<u>£ 147,786.00</u>	<u>£ 166,458.00</u>
<b>Current Liabilities</b>		
Deferred Income	£ (36,959.00)	£ (35,796.00)
<b>Creditors: amounts falling due within one year</b>	£ (2,282.00)	£ (1,667.00)
<b>Net Current Assets</b>	<u>£ 108,545.00</u>	<u>£ 128,995.00</u>
<b>Total Net Assets</b>	<u>£ 108,545.00</u>	<u>£ 128,995.00</u>
<b>Reserves</b>		
Unreserved Fund Balance	<u>£ 108,545.00</u>	<u>£ 128,995.00</u>

- For the year ending 31st December 2022 the company was entitled to exemption under section 477 of the Companies Act 2006 relating to small companies
- The members have not required the company to obtain an audit in accordance with section 476 of the Companies Act 2006
- The directors acknowledge their responsibilities for complying with the requirements of the Act with respect to accounting records and the preparation of accounts
- These accounts have been prepared in accordance with the provisions applicable to companies subject to the small companies regime

Approved by the Board on: 11th September 2023

And signed on their behalf by: Robert Buckingham - Treasurer





**Notes to Micro Entity Balance Sheet at 31st December 2022**

**1 Accounting Policies**

**Basis of measurement and preparation of accounts**

The accounts have been prepared under the historical cost convention and in accordance with the Financial Reporting Standard for Smaller Entities effective April 2008.

**2 Company limited by guarantee**

The Company is limited by guarantee and consequently does not have share capital.

**3 Long Term Lease Commitment**

The Company operates in premises owned by Liss Parochial Church Council. The premises are leased for a period of 10 years to December 2025 subject to a break clause after 5 years.

## Annual Accounts Year Ended 31st December 2022

## Section A Statement of financial activities

	Unrestricted funds	Restricted income funds	Total funds	Prior year funds
<b>Income (Note 2)</b>				
<b>Income and endowments from:</b>				
Donations and legacies	£ 48,145.00	£ 33,587.00	£ 81,732.00	£ 91,938.00
Charitable activities			£ -	£ -
Other trading activities	£ 1,314.00		£ 1,314.00	£ 499.00
Investments	£ 2,058.00		£ 2,058.00	£ 1,960.00
<b>Total</b>	<b>£ 51,517.00</b>	<b>£ 33,587.00</b>	<b>£ 85,104.00</b>	<b>£ 94,397.00</b>
<b>Expenditure (Note 3)</b>				
Raising funds	£ -	£ -	£ -	£ -
Charitable activities	£ 63,209.00	£ 33,587.00	£ 96,796.00	£ 90,338.00
	<b>£ 63,209.00</b>	<b>£ 33,587.00</b>	<b>£ 96,796.00</b>	<b>£ 90,338.00</b>
<b>Net income/(expenditure) before investment gains/(losses)</b>	<b>£ (11,692.00)</b>	<b>£ -</b>	<b>£ (11,692.00)</b>	<b>£ 4,059.00</b>
Net gains/(losses) on investments	£ (8,758.00)	£ -	£ (8,758.00)	£ 9,497.00
<b>Net income/(expenditure)</b>	<b>£ (20,450.00)</b>	<b>£ -</b>	<b>£ (20,450.00)</b>	<b>£ 13,556.00</b>
Transfers between funds	£ -	£ -	£ -	£ -
<b>Net movement in funds</b>	<b>£ (20,450.00)</b>	<b>£ -</b>	<b>£ (20,450.00)</b>	<b>£ 13,556.00</b>
<b>Reconciliation of funds</b>				
Total funds brought forward	£ 128,995.00	£ -	£ 128,995.00	£ 115,439.00
<b>Total funds carried forward</b>	<b>£ 108,545.00</b>	<b>£ -</b>	<b>£ 108,545.00</b>	<b>£ 128,995.00</b>

## Annual Accounts Year Ended 31st December 2022

## Section B

## Balance Sheet

		Unrestricted funds	Restricted income funds	Total funds	Prior year funds
<b>Current assets</b>					
Debtors	(Note 5)	£ 2,680.00		£ 2,680.00	£ 1,514.00
Investments	(Note 1.3)	£ 67,395.00		£ 67,395.00	£ 76,153.00
Cash at bank and cash in hand	(Note 7)	£ 40,752.00	£ 36,959.00	£ 77,711.00	£ 88,791.00
		<u>£ 110,827.00</u>	<u>£ 36,959.00</u>	<u>£ 147,786.00</u>	<u>£ 166,458.00</u>
<b>Creditors : amounts falling due within one year</b>	(Note 6)	£ 2,282.00	£ 36,959.00	£ 39,241.00	£ 37,463.00
<b>Net current assets/(liabilities)</b>		<u>£ 108,545.00</u>	<u>£ -</u>	<u>£ 108,545.00</u>	<u>£ 128,995.00</u>
<b>Total assets less current liabilities</b>		<u>£ 108,545.00</u>	<u>£ -</u>	<u>£ 108,545.00</u>	<u>£ 128,995.00</u>
<b>Total net assets or liabilities</b>		<u>£ 108,545.00</u>	<u>£ -</u>	<u>£ 108,545.00</u>	<u>£ 128,995.00</u>
<b>Funds of the Charity</b>					
Unrestricted funds		<u>£ 108,545.00</u>	<u>£ -</u>	<u>£ 108,545.00</u>	<u>£ 128,995.00</u>
<b>Total funds</b>		<u>£ 108,545.00</u>	<u>£ -</u>	<u>£ 108,545.00</u>	<u>£ 128,995.00</u>



Annual Accounts Year Ended 31st December 2022

Section C	Notes to the Accounts
Note 1	Accounting Policies
	as per last year

## Annual Accounts Year Ended 31st December 2022

## Section C                      Notes to the Accounts                      (cont.)

## Note 2                      Income

Analysis of income	Unrestricted funds	Restricted income funds	Total funds	Prior year funds
<b>Donations and legacies:</b>				
Donations and gifts	£ 17,652.00		£ 17,652.00	£ 25,154.00
Gift Aid	£ 4,003.00		£ 4,003.00	£ 3,509.00
Legacies	£ -		£ -	£ -
Grants provided by government/ other charities	£ 26,734.00	£ 33,587.00	£ 60,321.00	£ 63,275.00
Less deferred	£ (250.00)		£ (250.00)	
Donated goods			£ -	£ -
Other	£ 6.00		£ 6.00	£ -
Total	<u>£ 48,145.00</u>	<u>£ 33,587.00</u>	<u>£ 81,732.00</u>	<u>£ 91,938.00</u>
<b>Other trading activities:</b>				
Café	£ 632.00		£ 632.00	£ 221.00
Other	£ 682.00		£ 682.00	£ 278.00
Total	<u>£ 1,314.00</u>	<u>£ -</u>	<u>£ 1,314.00</u>	<u>£ 499.00</u>
<b>Income from investments</b>				
Interest and dividend income	£ 2,058.00		£ 2,058.00	£ 1,960.00
Other				£ -
Total	<u>£ 2,058.00</u>	<u>£ -</u>	<u>£ 2,058.00</u>	<u>£ 1,960.00</u>
<b>TOTAL INCOME</b>	<u>£ 51,517.00</u>	<u>£ 33,587.00</u>	<u>£ 85,104.00</u>	<u>£ 94,397.00</u>

## Annual Accounts Year Ended 31st December 2022

## Section C                      Notes to the Accounts                      (cont.)

## Note 3                      Expenditure

	Unrestricted funds	Restricted income funds	Total funds	Prior year funds
<b>Expenditure on charitable activities</b>				
Salaries - Centre Staff	£ 43,934.00	£ 21,252.00	£ 65,186.00	£ 65,178.00
Less HMRC Job Retention Scheme			£ -	£ (590.00)
Property costs	£ 13,864.00	£ 7,466.00	£ 21,330.00	£ 21,153.00
Other expenses	£ 3,811.00	£ 4,869.00	£ 8,680.00	£ 3,538.00
Café expenses	£ 1,600.00		£ 1,600.00	£ 1,059.00
<b>Total</b>	<b>£ 63,209.00</b>	<b>£ 33,587.00</b>	<b>£ 96,796.00</b>	<b>£ 90,338.00</b>

## Note 4                      Paid employees

	This year	Last year
<b>4.1 Staff costs</b>		
Salaries and wages	£ 63,230.00	£ 63,880.00
Social security costs		£ -
Pension costs (defined contribution pension plan)	£ 1,956.00	£ 1,298.00
Other employee benefits		£ -
Less HMRC Job Retention Scheme		£ (590.00)
<b>Total staff costs</b>	<b>£ 65,186.00</b>	<b>£ 64,588.00</b>

## 4.2 Average head count in the year

The parts of the charity in which the employees work	Charitable activities	7	7
		<u>7</u>	<u>7</u>

## Note 5                      Debtors and prepayments

## Analysis of debtors

Trade debtors all due within 1 year	£ 828.00	£ 840.00
Prepayments and accrued income	£ 1,852.00	£ 674.00
Other debtors	£ -	£ -
	<u>£ 2,680.00</u>	<u>£ 1,514.00</u>

## Annual Accounts Year Ended 31st December 2022

## Section C

## Notes to the Accounts

(cont.)

## Note 6

## Creditors and accruals

## 6.1 Analysis of creditors

	Amounts falling due within one year		Amounts falling due after more than one year	
	This year	Last year	This year	Last year
Bank loans and overdrafts	£ -	£ -	£ -	£ -
Trade creditors	£ -	£ -	£ -	£ -
Accruals and deferred income	£ 750.00	£ 500.00		
Deferred restricted income	£ 36,959.00	£ 35,296.00		
Taxation and social security	£ 1,532.00	£ 1,667.00		
Other creditors	£ -	£ -	£ -	£ -
Total	£ 39,241.00	£ 37,463.00	£ -	£ -

## 6.2 Deferred income

Apportionment of Grants received in March for a full calendar year

	This year	Last year
Movement in deferred income account		
<b>Balance at the start of the reporting period</b>	£ 500.00	£ 500.00
Amounts added in current period	£ 10,666.00	£ 10,163.00
Amounts released to income	£ (10,416.00)	£ (10,163.00)
<b>Balance at the end of the reporting period</b>	<u>£ 750.00</u>	<u>£ 500.00</u>

## 6.3 Deferred restricted income

	This year	Last year
Balance at the start of the reporting period	£ 35,296.00	£ 32,184.00
Adjustment to 2020 expenditure (Level Up)		£ (3,870.00)
Income received from		
Police and Crime Commissioner for detached work	£ 1,250.00	£ 5,000.00
Other Restricted Work	£ 30,000.00	£ 30,000.00
Geoff Herrington for Outings	£ 4,000.00	
	<u>£ 70,546.00</u>	<u>£ 63,314.00</u>
Expenditure during the year		
Outings	£ (4,869.00)	£ (550.00)
Other Restricted Work	£ (28,718.00)	£ (27,468.00)
<b>Balance at the end of the reporting period</b>	<u>£ 36,959.00</u>	<u>£ 35,296.00</u>

**Annual Accounts Year Ended 31st December 2022****Section C                      Notes to the Accounts                      (cont.)****Note 7                      Cash at bank and in hand**

	<b>This year</b>	<b>Last year</b>
Short term deposits	£ -	£ -
Cash at bank and in hand	£ 77,711.00	£ 88,791.00
Other	£ -	£ -
	<u>£ 77,711.00</u>	<u>£ 88,791.00</u>

**Note 8                      Reserves Policy**

The Financial Reserves Policy of the Charity helps to ensure that the Charity is able to maintain adequate reserves from the Unrestricted Funds to cover any reasonably foreseen contingency.

The Reserve Funds are -

**1 Continuity Fund**

The regular donations received by the Charity from individuals and local organisations cover only about one-quarter of the Charity's expenditure with the balance of the income being provided by grants and donations. As these are not guaranteed the Trustees consider it prudent to maintain a reserve of some six months of expenditure

**2 Maintenance Fund**

This fund is to be used for major items of maintenance such as decorating and also for the replacement of technical equipment

**3 Dissolution Fund**

This fund provides for the dissolution should the Charity be unable to continue and it is only to be used in the event of the Trustees deciding the Charity should cease to exist. It will be used to pay notice periods and redundancies of staff etc until closure of the Charity.

**4 Restricted Income Activities**

The Charity is committed to contributing to the Street Based Work project as this is only partly funded by external organisations

**Annual Accounts Year Ended 31st December 2022**

<b>Section C</b>	<b>Notes to the Accounts</b>	<b>(cont.)</b>
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<b>Note 8</b>	<b>Reserves Policy (cont.)</b>
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FUND	BALANCE
Continuity Fund	£ 45,000.00
Maintenance Fund	£ 10,000.00
Dissolution Fund	£ 10,000.00
Restricted Income Activities Fund	£ 5,000.00
Minimum Reserves required	<u>£ 70,000.00</u>

Due to the nature of the organisation and the regular review of the budget, the reserves policy is reviewed on an annual basis to ensure that the funds are adequate to meet the ongoing requirements of the Charity.

<b>Note 9</b>	<b>Additional Disclosure</b>
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The Company is limited by Guarantee and therefore has no share capital



Section A

Independent Examiner's Report

Report to the trustees/  
members of

CHARITY NO  
LISS YOUTH CENTRE LIMITED

On accounts for the year  
ended

31<sup>st</sup> DECEMBER 2022

Charity no  
(if any)

1113791

Set out on pages

(remember to include the page n where the accounts are set out)

I report to the trustees on my examination of the accounts of the above charity ("the Trust") for the year ended 31 12 2022

Responsibilities and  
basis of report

As the charity trustees of the Trust, you are responsible for the preparation of the accounts in accordance with the requirements of the Charities Act 2011 ("the Act").

I report in respect of my examination of the Trust's accounts carried out under section 145 of the 2011 Act and in carrying out my examination, I have followed the applicable Directions given by the Charity Commission under section 145(5)(b) of the Act.

Independent  
examiner's statement

I have completed my examination. I confirm that no material matters have come to my attention (~~other than that disclosed below~~ \*) in connection with the examination which gives me cause to believe that in, any material respect:

- accounting records were not kept in accordance with section 130 of the Act or
- the accounts do not accord with the accounting records

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

\* Please delete the words in the brackets if they do not apply.

Signed:

Date:

5/9/2023

Name:

LESLEY LAW

Relevant professional  
qualification(s) or body  
(if any):

Address:

3 HIGHFIELD GARDENS

LISS

GU33 7NQ