

Registered Charity 1113791, Liss Youth Centre Ltd

LISS YOUTH CENTRE LTD (operating as CROSSOVER)

**Company No: 5660960 Charity No: 1113791 Accounting Period January –
December 2023**

The Company was incorporated on the 22nd 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 eighteenth annual report of Liss Youth Centre Limited (Crossover) prepared by the Trustees.

1. Trustees

The following served as Directors

Benjamin Love (Chairman)

Elisabeth Mullenger

Robert Buckingham (Treasurer)

John de la Perrelle

Claire Kirby

John Noe

Patricia Evans

Steven Reed (from September 2023)

We can confirm that the Trustees have complied with their duty to have due regard to the guidance on public benefit published by the Commission in exercising their powers or duties.

The 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.

2. Directors Report

2023 was the first full year where the Youth Centre did not have to operate under Covid restrictions.

There are four main trances to the youth work. a) after school sessions, b) day-time sessions for home educated young people, c) dedicated sessions providing one to one support to young people no longer in education, training or employment and d) street based

youth work. We are pleased with how these sessions are going with marked improvement with some of the young people in our care. The introduction of music, by our lead Youth Worker, has proved to be a valuable activity for young people who have been particularly affected by the rigours of Covid restrictions. Outdoor activities, such as a drop-in tennis session during the summer were very well received.

There have been no safeguarding breaches by the charity.

4. The Liss Youth Fund

This year we were asked to take on responsibility for a local charity which had become inactive. The Trustees agreed to do so and 2023 has been taken up with organising an additional account with COIF and a current account with Unity Trust Ltd.

The Trustees of Liss Youth Centre Ltd are also Trustees of The Liss Youth Fund.

5. Staff:

We employ a Centre Manager, Lead Youth Worker and four part time Youth Workers. They undertake training such as Safeguarding and other training appropriate to their roles.

6. 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

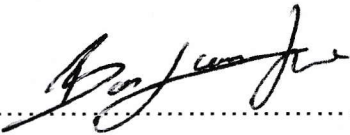
7. Financial Report

The finances are in good order, the year-end accounts for 2023 have been inspected and the accounts will be lodged with both Charities Commission and Companies House.

Agreed as a correct record of the organisation's activities. Completed by email communications

Date: 5th JULY /2024.....

Signed on behalf of the current directors:


.....

Benjamin Love, Chairman

LISS YOUTH CENTRE LIMITED

Registered Number 05660960

Registered Number 05660960

LISS YOUTH CENTRE LIMITED

Micro Entity Accounts

31st December 2023

Micro Entity Balance Sheet as at 31st December 2023

| | 2023 | | | 2022 | |
|--|--------------------|--------------------|----------------|---------------|--|
| | Crossover funds | Liss Youth Fund | Total Funds | | |
| Fixed Assets | £ - | £ - | £ - | £ - | |
| Current Assets | £ 167,671.00 | £ 44,961.00 | £ 212,632.00 | £ 145,106.00 | |
| Prepayments and accrued income | £ 2,993.00 | £ 291.00 | £ 3,284.00 | £ 2,680.00 | |
| Creditors: amounts falling due within one year | £ (4,195.00) | | £ (4,195.00) | £ (2,282.00) | |
| Net current assets (liabilities) | £ 166,469.00 | £ 45,252.00 | £ 211,721.00 | £ 145,504.00 | |
| Total assets less current liabilities | £ 166,469.00 | £ 45,252.00 | £ 211,721.00 | £ 145,504.00 | |
| Provision for liabilities | £ - | £ - | £ - | £ - | |
| Accruals and deferred income | £ - | £ - | £ - | £ (36,959.00) | |
| Total net assets (liabilities) | £ 166,469.00 | £ 45,252.00 | £ 211,721.00 | £ 108,545.00 | |
| Reserves | £ 166,469.00 | £ 45,252.00 | £ 211,721.00 | £ 108,545.00 | |

- For the year ending 31st December 2023 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 via Email: 30 June 2024

And signed on their behalf by:

Signature

Chair of Board of Trustees:



BENJAMIN LOVE

08 JULY 2024

Notes to Micro Entity Balance Sheet at 31st December 2023**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.

| 4 Employees | 2023 | 2022 |
|---|-------------|-------------|
| Average number of employees during the period | 7 | 7 |

Annual Accounts Year Ended 31st December 2023

Section A Statement of financial activities

| | Crossover funds | Liss Youth Fund | Total funds | Prior year funds |
|--|---------------------|--------------------|---------------------|----------------------|
| Income (Note 2) | | | | |
| Income and endowments from: | | | | |
| Donations and legacies | £ 102,410.00 | | £ 102,410.00 | £ 81,732.00 |
| Charitable activities | | | £ - | £ - |
| Other trading activities | £ 1,314.00 | | £ 1,314.00 | £ 1,314.00 |
| Investments | £ 2,110.00 | £ 878.00 | £ 2,988.00 | £ 2,058.00 |
| Released from restricted income | £ 36,959.00 | | £ 36,959.00 | |
| Liss Youth Fund transfer (Note 8) | | £ 43,260.00 | £ 43,260.00 | £ - |
| Total | £ 142,793.00 | £ 44,138.00 | £ 186,931.00 | £ 85,104.00 |
| Expenditure (Note 3) | | | | |
| Raising funds | £ - | £ - | £ - | £ - |
| Charitable activities | £ 91,062.00 | £ 526.00 | £ 91,588.00 | £ 96,796.00 |
| | £ 91,062.00 | £ 526.00 | £ 91,588.00 | £ 96,796.00 |
| Net income/(expenditure) before investment gains/(losses) | £ 51,731.00 | £ 43,612.00 | £ 95,343.00 | £ (11,692.00) |
| Net gains/(losses) on investments | £ 6,193.00 | £ 1,640.00 | £ 7,833.00 | £ (8,758.00) |
| Net income/(expenditure) | £ 57,924.00 | £ 45,252.00 | £ 103,176.00 | £ (20,450.00) |
| Transfers between funds | £ - | £ - | £ - | £ - |
| Net movement in funds | £ 57,924.00 | £ 45,252.00 | £ 103,176.00 | £ (20,450.00) |
| Reconciliation of funds | | | | |
| Total funds brought forward | £ 108,545.00 | £ - | £ 108,545.00 | £ 128,995.00 |
| Total funds carried forward | £ 166,469.00 | £ 45,252.00 | £ 211,721.00 | £ 108,545.00 |

Annual Accounts Year Ended 31st December 2023

Section B

Balance Sheet

| | | Crossover funds | Liss Youth Fund | Total funds | Prior year funds |
|--|------------|---------------------|--------------------|---------------------|---------------------|
| Current assets | | | | | |
| Debtors | (Note 5) | £ 2,993.00 | £ 291.00 | £ 3,284.00 | £ 2,680.00 |
| Investments | (Note 1.3) | £ 73,589.00 | £ 42,449.00 | £ 116,038.00 | £ 67,395.00 |
| Cash at bank and cash in hand | (Note 7) | £ 94,082.00 | £ 2,512.00 | £ 96,594.00 | £ 77,711.00 |
| | | <u>£ 170,664.00</u> | <u>£ 45,252.00</u> | <u>£ 215,916.00</u> | <u>£ 147,786.00</u> |
| Creditors : amounts falling due within one year | | | | | |
| | (Note 6) | £ 4,195.00 | £ - | £ 4,195.00 | £ 39,241.00 |
| | | <u>£ 166,469.00</u> | <u>£ 45,252.00</u> | <u>£ 211,721.00</u> | <u>£ 108,545.00</u> |
| Net current assets/(liabilities) | | | | | |
| | | <u>£ 166,469.00</u> | <u>£ 45,252.00</u> | <u>£ 211,721.00</u> | <u>£ 108,545.00</u> |
| Total assets less current liabilities | | | | | |
| | | <u>£ 166,469.00</u> | <u>£ 45,252.00</u> | <u>£ 211,721.00</u> | <u>£ 108,545.00</u> |
| Total net assets or liabilities | | | | | |
| | | <u>£ 166,469.00</u> | <u>£ 45,252.00</u> | <u>£ 211,721.00</u> | <u>£ 108,545.00</u> |
| Funds of the Charity | | | | | |
| Unrestricted funds | | <u>£ 166,469.00</u> | <u>£ 45,252.00</u> | <u>£ 211,721.00</u> | <u>£ 108,545.00</u> |
| Total funds | | <u>£ 166,469.00</u> | <u>£ 45,252.00</u> | <u>£ 211,721.00</u> | <u>£ 108,545.00</u> |

Annual Accounts Year Ended 31st December 2023

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

Annual Accounts Year Ended 31st December 2023

Section C Notes to the Accounts (cont.)

Note 2 Income

| Analysis of income | Crossover funds | Liss Youth Fund | Total funds | Prior year funds |
|---|---------------------|--------------------|---------------------|--------------------|
| Donations and legacies: | | | | |
| Donations and gifts | £ 42,779.00 | | £ 42,779.00 | £ 17,652.00 |
| Gift Aid | £ 4,394.00 | | £ 4,394.00 | £ 4,003.00 |
| Legacies | £ - | | £ - | £ - |
| Grants provided by government/ other charities | £ 58,391.00 | | £ 58,391.00 | £ 60,321.00 |
| Less deferred | -£ 3,154.00 | | £ (3,154.00) | £ (250.00) |
| Released from restricted income | £ 36,959.00 | | £ 36,959.00 | |
| Liss Youth Fund transfer (Note 8) | | £ 43,260.00 | £ 43,260.00 | £ - |
| Other | | | | £ 6.00 |
| Total | £ 139,369.00 | £ 43,260.00 | £ 182,629.00 | £ 81,732.00 |
| Other trading activities: | | | | |
| Café | £ 402.00 | | £ 402.00 | £ 632.00 |
| Other | £ 912.00 | | £ 912.00 | £ 682.00 |
| Total | £ 1,314.00 | £ - | £ 1,314.00 | £ 1,314.00 |
| Income from investments | | | | |
| Interest and dividend income | £ 2,110.00 | £ 878.00 | £ 2,988.00 | £ 2,058.00 |
| Other | | | | £ - |
| Total | £ 2,110.00 | £ 878.00 | £ 2,988.00 | £ 2,058.00 |
| TOTAL INCOME | £ 142,793.00 | £ 44,138.00 | £ 186,931.00 | £ 85,104.00 |

Annual Accounts Year Ended 31st December 2023

Section C Notes to the Accounts (cont.)

Note 3 Expenditure

| | Crossover funds | Liss Youth Fund | Total funds | Prior year funds |
|---|--------------------|-----------------|--------------------|--------------------|
| Expenditure on charitable activities | | | | |
| Salaries - Centre Staff | £ 67,108.00 | | £ 67,108.00 | £ 65,186.00 |
| Property costs | £ 16,173.00 | | £ 16,173.00 | £ 21,330.00 |
| Other expenses | £ 6,669.00 | £ 26.00 | £ 6,695.00 | £ 8,680.00 |
| Grants | | £ 500.00 | £ 500.00 | £ - |
| Café expenses | £ 1,112.00 | | £ 1,112.00 | £ 1,600.00 |
| Total | £ 91,062.00 | £ 526.00 | £ 91,588.00 | £ 96,796.00 |

Note 4 Paid employees

4.1 Staff costs

| | This year | Last year |
|---|--------------------|--------------------|
| Salaries and wages | £ 64,918.00 | £ 63,230.00 |
| Social security costs | £ - | £ - |
| Pension costs (defined contribution pension plan) | £ 2,190.00 | £ 1,956.00 |
| Other employee benefits | £ - | £ - |
| Total staff costs | £ 67,108.00 | £ 65,186.00 |

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 (Crossover funds)

| | | |
|-------------------------------------|-------------------|-------------------|
| Trade debtors all due within 1 year | £ 875.00 | £ 828.00 |
| Prepayments and accrued income | £ 2,118.00 | £ 1,852.00 |
| Other debtors | £ - | £ - |
| | <u>£ 2,993.00</u> | <u>£ 2,680.00</u> |

Annual Accounts Year Ended 31st December 2023

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 | £ 3,904.00 | £ 750.00 | | |
| Deferred restricted income | £ - | £ 36,959.00 | | |
| Taxation and social security | £ - | £ 1,532.00 | | |
| Other creditors | £ 291.00 | £ - | £ - | £ - |
| Total | £ 4,195.00 | £ 39,241.00 | £ - | £ - |

6.2 Deferred income

Apportionment of Grants received for a full calendar year

Movement in deferred income account

Balance at the start of the reporting period

Amounts added in current period

Amounts released to income

Balance at the end of the reporting period

| This year | Last year |
|--------------|---------------|
| £ 750.00 | £ 500.00 |
| £ 5,886.00 | £ 10,666.00 |
| £ (2,732.00) | £ (10,416.00) |
| £ 3,904.00 | £ 750.00 |

6.3 Deferred restricted income

Balance at the start of the reporting period

Income received from

Police and Crime Commissioner for detached work

Other Restricted Work

Geoff Herrington for Outings

Expenditure during the year

Outings (from restricted income)

Other Restricted Work

Released to income

Balance at the end of the reporting period

| This year | Last year |
|---------------|---------------|
| £ 36,959.00 | £ 35,296.00 |
| £ - | £ 1,250.00 |
| | £ 30,000.00 |
| £ - | £ 4,000.00 |
| £ 36,959.00 | £ 70,546.00 |
| £ - | £ (4,869.00) |
| | £ (28,718.00) |
| £ (36,959.00) | |
| £ - | £ 36,959.00 |

Annual Accounts Year Ended 31st December 2023

Section C Notes to the Accounts (cont.)

Note 7 Cash at bank and in hand

| | This year | Last year |
|--------------------------|--------------------|--------------------|
| Cash at bank and in hand | £ 94,082.00 | £ 77,711.00 |
| Liss Youth Fund | £ 2,512.00 | £ - |
| | <u>£ 96,594.00</u> | <u>£ 77,711.00</u> |

Note 8 Liss Youth Fund

The Trustees of Liss Youth Fund (LYF), a local charity, requested during the year that LYF be taken over by Liss Youth Centre. The assets of LYF comprised investments and a bank account and these are now managed by Liss Youth Centre with the income and expenditure of LYF being shown separately in the Accounts. The LYF funds are used to make grants to young people in Liss.

Note 9 Restricted Income

The income received by the Trust is no longer required to be restricted to specific expenditure so the balance brought forward has been released to the income account in the year

Note 10 Reserves Policy

The Financial Reserves Policy of the Charity helps to ensure that the Charity is able to maintain adequate reserves from its 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.

Annual Accounts Year Ended 31st December 2023

| Section C | Notes to the Accounts | (cont.) |
|----------------|--------------------------------|--------------------|
| Note 10 | Reserves Policy (cont.) | |
| | FUND | BALANCE |
| | Continuity Fund | £ 45,000.00 |
| | Maintenance Fund | £ 10,000.00 |
| | Dissolution Fund | £ 10,000.00 |
| | | |
| | Minimum Reserves required | <u>£ 65,000.00</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.

Note 11 **Additional Disclosure**

The Company is limited by Guarantee and therefore has no share capital

Crossover Accounts 2023

INCOME RECONCILIATION

| | | |
|----------------------------|--|--------------|
| Total per Bob spreadsheets | | £ 112,273.00 |
|----------------------------|--|--------------|

Add

Restricted income account b/fwd
(no longer restricted)

£ 36,959.00

Deferred income b/fwd from 2022

£ 750.00

GiftAid adjustment

£ 47.00

£ 37,756.00

Less

LYF Lloyds transfer

£ 2,747.00

LYF dividend

£ 582.00

Deferred income c/fwd to 2024 (Liss PCC)

£ 3,904.00

Rounding

£ 3.00

-£ 7,236.00

Income per Accounts

£ 142,793.00



CHARITY COMMISSION
FOR ENGLAND AND WALES

Independent examiner's report on the accounts

Section A

Independent Examiner's Report

Report to the trustees

Charity Name

LISS YOUTH CENTRE LIMITED

On accounts for the year
ended

31st DECEMBER 2023

Charity no
(if any)

1113791

Set out on pages

(remember to include the page numbers of additional sheets)

I report to the trustees on my examination of the accounts of the above charity ("the Trust") for the year ended 31st DECEMBER 2023.

Responsibilities and
basis of report

As the charity's trustees, 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 all the applicable Directions given by the Charity Commission under section 145(5)(b) of the Act.

Independent
examiner's statement

~~[The charity's gross income exceeded £250,000 and I am qualified to undertake the examination by being a qualified member of [insert name of applicable listed body]]. Delete [] if not applicable.~~

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

- the accounting records were not kept in accordance with section 130 of the Charities Act; or
- the accounts did not accord with the accounting records; or
- the accounts did not comply with the applicable requirements concerning the form and content of accounts set out in the Charities (Accounts and Reports) Regulations 2008 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.

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.

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

Signed:

[Signature]

Date:

1/7/2024

Name:

WESLEY LAW

Relevant professional
qualification(s) or body

(if any):

Address:

Section B

Disclosure

Only complete if the examiner needs to highlight material matters of concern (see CC32, Independent examination of charity accounts: directions and guidance for examiners).

Give here brief details of any items that the examiner wishes to disclose.

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