



Registered Charity 1113791, Liss Youth Centre Ltd

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

**Company No: 5660960 Charity No: 1113791 Accounting Period January –  
December 2024**

The Company was incorporated on the 22<sup>nd</sup> 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 nineteenth annual report of Liss Youth Centre Limited which trades under the title of Crossover.

### **1. Trustees**

The following served as Directors and Trustees

- Benjamin Love - Chairman
- Elisabeth Mullenger
- Robert Buckingham - Treasurer
- John de la Perrelle
- Claire Kirby
- John Noe (retired during 2024)
- Patricia Evans
- Stephen Read

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

Liss Parish Council appoints a Councillor as observer to the Trustee Board. This position does not hold voting rights.

Some of our Trustees are also volunteers at the sessions run for the young people.

### **2. Directors Report**

During 2024 there were four main streams to our 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 who are no longer in education, training or employment.
- d) Street based youth work.

We are pleased with our work on these four differing responsibilities and we see marked improvement with some of the young people with whom we work. The introduction of music, by our lead Youth Worker, has proved to be a valuable activity for young people. Outdoor activities, including our drop-in tennis sessions during the summer, were very well received.

#### **4. The Liss Youth Fund**

This fund, whilst it is managed by ourselves, is a separate charity from Liss Youth Centre and generates its own income, solely from invested funds, which it then allocates out to young people who have completed an application form.

The Trustees of Liss Youth Centre Ltd are also Trustees of The Liss Youth Fund and manage the allocation of funds.

#### **5. Staff:**

During 2024 we employed 6 staff, all part time, who were a Centre Manager, a 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: 338 London Road, Portsmouth, Hampshire PO2 9JY  
Postal address: St Mary's Church Hall, Station Road, Liss, Hampshire, GU33 7AQ

#### **7. Financial Report**

The finances are in good order. The year end accounts for 2024 have been inspected and the accounts have been lodged with both Charities Commission and Companies House. It is worthwhile noting that raising sufficient funds to continue to offer our services is becoming more difficult as available donations and grants are increasingly hard to obtain. In December the Trustees agreed to hire a professional fund raiser.

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

Date: 31<sup>st</sup> January 2025

Signed on behalf of the current directors:

A handwritten signature in black ink, appearing to read 'RLE Buckley', written over a horizontal line.

Robert Buckingham – Director, Trustee and Treasurer

**Micro Entity Balance Sheet as at 31st December 2024**

	2024	2023
Fixed Assets	£ -	£ -
Current Assets	£ 185,930.00	£ 212,632.00
Prepayments and accrued income	£ 3,212.00	£ 3,284.00
Creditors: amounts falling due within one year	£ (1,336.00)	£ (4,195.00)
Net current assets (liabilities)	<u>£ 187,806.00</u>	<u>£ 211,721.00</u>
Total assets less current liabilities	<u>£ 187,806.00</u>	<u>£ 211,721.00</u>
Provision for liabilities	£ -	£ -
Accruals and deferred income	£ -	£ -
Total net assets (liabilities)	<u>£ 187,806.00</u>	<u>£ 211,721.00</u>
Reserves	<u>£ 187,806.00</u>	<u>£ 211,721.00</u>

- For the year ending 31st December 2024 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: 31st January 2025

And signed on their behalf by:



## Annual Accounts Year Ended 31st December 2024

## Section A Statement of financial activities

	Crossover funds	Liss Youth Fund	Total funds	Prior year funds
<b>Income (Note 2)</b>				
<b>Income and endowments from:</b>				
Donations and legacies	£ 65,250.00		£ 65,250.00	£ 139,369.00
Charitable activities			£ -	£ -
Other trading activities	£ 1,244.00		£ 1,244.00	£ 1,314.00
Investments	£ 2,387.00	£ 1,184.00	£ 3,571.00	£ 2,988.00
Other	£ -		£ -	
Liss Youth Fund transfer			£ -	£ 43,260.00
<b>Total</b>	<b>£ 68,881.00</b>	<b>£ 1,184.00</b>	<b>£ 70,065.00</b>	<b>£ 186,931.00</b>
<b>Expenditure (Note 3)</b>				
Raising funds	£ 2,100.00	£ -	£ 2,100.00	£ -
Charitable activities	£ 92,647.00	£ 1,853.00	£ 94,500.00	£ 91,588.00
	<b>£ 94,747.00</b>	<b>£ 1,853.00</b>	<b>£ 96,600.00</b>	<b>£ 91,588.00</b>
<b>Net income/(expenditure) before investment gains/(losses)</b>				
	£ (25,866.00)	£ (669.00)	£ (26,535.00)	£ 95,343.00
Net gains/(losses) on investments	£ 1,662.00	£ 958.00	£ 2,620.00	£ 7,833.00
<b>Net income/(expenditure)</b>	<b>£ (24,204.00)</b>	<b>£ 289.00</b>	<b>£ (23,915.00)</b>	<b>£ 103,176.00</b>
Transfers between funds	£ -	£ -	£ -	£ -
<b>Net movement in funds</b>	<b>£ (24,204.00)</b>	<b>£ 289.00</b>	<b>£ (23,915.00)</b>	<b>£ 103,176.00</b>
<b>Reconciliation of funds</b>				
Total funds brought forward	£ 166,469.00	£ 45,252.00	£ 211,721.00	£ 108,545.00
<b>Total funds carried forward</b>	<b>£ 142,265.00</b>	<b>£ 45,541.00</b>	<b>£ 187,806.00</b>	<b>£ 211,721.00</b>

Annual Accounts Year Ended 31st December 2024

Section B		Balance Sheet			
		Crossover funds	Liss Youth Fund	Total funds	Prior year funds
Current assets					
Debtors	(Note 5)	£ 3,212.00		£ 3,212.00	£ 3,284.00
Investments	(Note 1.3)	£ 75,251.00	£ 43,407.00	£ 118,658.00	£ 116,038.00
Cash at bank and cash in hand	(Note 7)	£ 65,138.00	£ 2,134.00	£ 67,272.00	£ 96,594.00
		£ 143,601.00	£ 45,541.00	£ 189,142.00	£ 215,916.00
Creditors : amounts falling due within one year		£ 1,336.00		£ 1,336.00	£ 4,195.00
Net current assets/(liabilities)		£ 142,265.00	£ 45,541.00	£ 187,806.00	£ 211,721.00
Total assets less current liabilities		£ 142,265.00	£ 45,541.00	£ 187,806.00	£ 211,721.00
Total net assets or liabilities		£ 142,265.00	£ 45,541.00	£ 187,806.00	£ 211,721.00
Funds of the Charity					
Unrestricted funds		£ 142,265.00	£ 45,541.00	£ 187,806.00	£ 211,721.00
Total funds		£ 142,265.00	£ 45,541.00	£ 187,806.00	£ 211,721.00

Annual Accounts Year Ended 31st December 2024

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

Annual Accounts Year Ended 31st December 2024

Section C	Notes to the Accounts	(cont.)			
Note 2	Income				
Analysis of income		Crossover funds	Liss Youth Fund	Total funds	Prior year funds
<b>Donations and legacies:</b>					
Donations and gifts		£ 23,163.00		£ 23,163.00	£ 42,779.00
Gift Aid		£ 3,435.00		£ 3,435.00	£ 4,394.00
Legacies		£ -		£ -	£ -
Grants provided by government/ other charities		£ 34,748.00		£ 34,748.00	£ 58,391.00
Less deferred		£ -		£ -	£ (3,154.00)
Released from deferred income		£ 3,904.00		£ 3,904.00	£ -
Released from restricted income		£ -		£ -	£ 36,959.00
Liss Youth Fund transfer (Note 8)		£ -		£ -	£ 43,260.00
Other					£ -
Total		£ 65,250.00	£ -	£ 65,250.00	£ 182,629.00
<b>Other trading activities:</b>					
Café		£ 410.00		£ 410.00	£ 402.00
Other		£ 834.00		£ 834.00	£ 912.00
Total		£ 1,244.00	£ -	£ 1,244.00	£ 1,314.00
<b>Income from investments</b>					
Interest and dividend income		£ 2,387.00	£ 1,184.00	£ 3,571.00	£ 2,988.00
Other				£ -	£ -
Total		£ 2,387.00	£ 1,184.00	£ 3,571.00	£ 2,988.00
<b>TOTAL INCOME</b>		£ 68,881.00	£ 1,184.00	£ 70,065.00	£ 186,931.00

Annual Accounts Year Ended 31st December 2024

Section C	Notes to the Accounts		(cont.)				
Note 3	Expenditure						
			Crossover funds	Liss Youth Fund	Total funds	Prior year funds	
		Expenditure on Raising Funds		£ 2,100.00		£ 2,100.00	£ -
				£ 2,100.00	£ -	£ 2,100.00	£ -
		Expenditure on charitable activities					
		Salaries - Centre Staff		£ 65,529.00		£ 65,529.00	£ 67,108.00
		Property costs		£ 17,211.00		£ 17,211.00	£ 16,173.00
		Other expenses		£ 8,892.00	£ 53.00	£ 8,945.00	£ 6,695.00
		Grants			£ 1,800.00	£ 1,800.00	£ 500.00
		Café expenses		£ 1,015.00		£ 1,015.00	£ 1,112.00
		Total		£ 92,647.00	£ 1,853.00	£ 94,500.00	£ 91,588.00
Note 4	Paid employees				This year	Last year	
		4.1 Staff costs					
		Salaries and wages			£ 63,139.00	£ 64,918.00	
		Social security costs			£ -	£ -	
		Pension costs (defined contribution pension plan)			£ 2,390.00	£ 2,190.00	
		Other employee benefits			£ -	£ -	
		Total staff costs			£ 65,529.00	£ 67,108.00	
		4.2 Average head count in the year					
		The parts of the charity in which the employees work					
		Charitable activities			6	7	
					6	7	



Annual Accounts Year Ended 31st December 2024

Section C                      Notes to the Accounts                      (cont.)

Note 5                      Debtors and prepayments

Analysis of debtors

Trade debtors all due within 1 year	£        900.00	£        875.00
Prepayments and accrued income	£    2,312.00	£    2,118.00
Other debtors	£            -	£            -
	<hr/>	<hr/>
	£    3,212.00	£    2,993.00

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	£    1,336.00	£    3,904.00		
Taxation and social security	£            -	£            -		
Other creditors		£        291.00	£            -	£            -
	<hr/>	<hr/>	<hr/>	<hr/>
Total	£    1,336.00	£    4,195.00	£            -	£            -

6.2 Deferred income

Apportionment of Grants received for a full calendar year

Movement in deferred income account	<b>This year</b>	<b>Last year</b>
<b>Balance at the start of the reporting period</b>	£    3,904.00	£        750.00
Amounts added in current period	£        250.00	£    5,886.00
Amounts released to income	£   (4,154.00)	£   (2,732.00)
	<hr/>	<hr/>
<b>Balance at the end of the reporting period</b>	£            -	£    3,904.00

Annual Accounts Year Ended 31st December 2024

Section C	Notes to the Accounts	(cont.)	
<b>Note 7</b>	<b>Cash at bank and in hand</b>		
		<b>This year</b>	<b>Last year</b>
	Cash at bank and in hand	£ 65,138.00	£ 94,082.00
	Liss Youth Fund	£ 2,134.00	£ 2,512.00
		<hr/>	<hr/>
		£ 67,272.00	£ 96,594.00
<b>Note 8</b>	<b>Liss Youth Fund</b>		
	<p>The Liss Youth Fund (LYF) is a local charity whose assets are 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.</p>		
<b>Note 9</b>	<b>Reserves Policy</b>		
	<p>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.</p> <p>The Reserve Funds are -</p> <ol style="list-style-type: none"><li><b>1 Continuity Fund</b><p>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</p></li><li><b>2 Maintenance Fund</b><p>This fund is to be used for major items of maintenance such as decorating and also for the replacement of technical equipment</p></li><li><b>3 Dissolution Fund</b><p>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.</p></li></ol>		

Annual Accounts Year Ended 31st December 2024

Section C	Notes to the Accounts	(cont.)
<b>Note 9</b>	<b>Reserves Policy (cont.)</b>	
	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 10**                      **Additional Disclosure**

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



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

31<sup>ST</sup> DECEMBER 2024

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

#### 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:

Date:

31/1/2025

Name:

LESLEY ANNE HAW

Relevant professional  
qualification(s) or body