

**REGISTERED COMPANY NUMBER: 06052346 (England and Wales)**  
**REGISTERED CHARITY NUMBER: 1117890**



**Report of the Trustees and**  
**Unaudited Financial Statements**  
**for the Year Ended 31 March 2025**  
**for**  
**Neston Community Youth Centre Limited**

DJH Wirral & Chester Limited  
Military House  
24 Castle Street  
Chester  
Cheshire  
CH1 2DS

**Neston Community Youth Centre Limited**

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for the Year Ended 31 March 2025**

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**Neston Community Youth Centre Limited**

**Report of the Trustees  
for the Year Ended 31 March 2025**

The trustees who are also directors of the charity for the purposes of the Companies Act 2006, present their report with the financial statements of the charity for the year ended 31 March 2025. The trustees have adopted the provisions of 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).

## **Neston Community Youth Centre Limited**

### **Report of the Trustees for the Year Ended 31 March 2025**

#### **OBJECTIVES AND ACTIVITIES**

##### **Objectives and aims**

Our charity's purposes as set out in the objects contained in the company's memorandum of association are:

- The provision of community based support services and the operation of facilities for recreation or other leisure time occupation of individuals who have need of such facilities, or for the public at large, with the object of improving the condition of life.
- To advance in life and help people through:
- The provision of recreational, learning and leisure time activities provided in the interest of social welfare, designed to improve their conditions of life.
- Providing support and activities which develop their skills, capacities and capabilities to enable them to participate in society as mature and responsible individuals.
- Providing community based support services with a focus on health, wellbeing, heritage, arts and culture.
- To promote social inclusion by preventing people from becoming socially excluded, relieving the needs of those people who are socially excluded and assisting them to integrate into society.
- To promote learning for pleasure by people no longer in full time employment through the continued development of their individual capabilities, competencies, skills and understanding in subjects of educational value.

Our aims are to:

- Minimise the impact of social isolation
- Enable people to live happy, healthy and fulfilled lives
- Provide quality space for people to meet, socialise and learn
- Support the delivery of community-based services
- Work with others to meet these aims

Our aims fully reflect the purposes that the charity was set up to further.

##### Ensuring our work delivers our aims

We review our aims, objectives and activities each year. This review looks at what we achieved and the outcomes of our work in the previous 12 months. The review looks at the success of each key activity and the benefits they have brought to those groups of people we are set up to help.

The review also helps us ensure our aim, objectives and activities remain focused on our stated purposes. We have referred to the guidance contained in the Charity Commission's general guidance on public benefit when reviewing our aim and objectives and in planning our future activities. In particular, the trustees consider how planned activities will contribute to the aims and objectives they have set.

##### The focus of our work

Our main objectives for the year were to continue to restore and develop community based services to reduce the impact of social isolation and poor health and wellbeing, address the disparity in access to health care provisions for local people; in particular hospital discharge support, continue to work towards securing the future of Neston Civic Hall for the benefit of local people, and ensure the sustainability of the community centre building by carrying out vital repair work.

The strategies we used to meet these objectives included:

- Provide a range of services that can improve people's health and wellbeing - to support and enable others to do the same.
- Collaborate with organisations that can support our future development and the provision of services, where this fits with our objectives
- Review of the Charity's memorandum and articles of association

##### How our activities deliver public benefit

Our main activities and who we try to help are described below. Our charitable activities focus on supporting local people to live healthy, happy and connected lives and are undertaken to further our charitable purposes for the public benefit.

##### Who used and benefited from our services?

**Neston Community Youth Centre Limited**

**Report of the Trustees  
for the Year Ended 31 March 2025**

In the year our activities reached more than 7,000 local people. As a Community Anchor Organisation our beneficiaries are only really limited by geography and therefore our services and the services we support benefitted people from birth to 101 years of age though more than 60% of those were over the age of 60.

The population of our core area, now described as the Neston & Willaston Community Partnership has approximately 21,000 residents.

## **Neston Community Youth Centre Limited**

### **Report of the Trustees for the Year Ended 31 March 2025**

#### **OBJECTIVES AND ACTIVITIES**

##### **Significant activities**

##### **Neston Community Youth Centre**

Neston Community Youth Centre continues to host the Job Centre, Citizens Advice drop in and Foodbank. We also provide regular drop ins for CAB energy advice service and employment support services.

The community centre became a warm welcome space in early 2024. Everyone in our community is able to use the community centre as a place to visit to stay warm and enjoy a hot drink, biscuit and cup of soup. The space was expanded during the year to include access to computers, books and games.

Steps towards improving the energy efficiency of the building were made following an independent energy assessment in April 2024 including the replacement of all lighting with LED.

The community centre suffers with regular roof leaks which caused operational difficulties during the winter, a full roof replacement has been advised so our focus for next year is to secure funding to replace the roof and potentially improve our energy efficiency through the installation of solar panels.

A full internal decoration schedule was started in March 2025.

##### **Neston Angels**

Our Neston Angels one to one befriending service for older people continued, supporting 43 people through befriending during this period.

As a result of additional funding in early 2024, we were able to facilitate additional activities and groups as part of our Neston Angels service. This enabled us to expand our offer and provide a variety of opportunities for older people to socialise.

Once the funding had ended we continued to run the social activities, introducing minimal charges to attend. The intention is for income generated from paid for aspects of the service will fund the overheads of the service, with the aim of the service to be self-funding and therefore reducing reliance on grants next year.

Following the service expansion we now provide:

Weekly phone befriending

Weekly one to one home visit befriending

Weekly full circle intergenerational social group

Silvermail penpal scheme

Art club course

Senior matinee

Chat and Char senior social

Monthly day trips

##### **Social Prescribing**

NCYC continue to operate the Social Prescribing Service, commissioned by Neston & Willaston Primary Care Network.

In this financial year the service received 243 referrals from local GP Surgeries, Job Centre, Citizens Advice and others.

The Social Prescriber continues to provide feedback to the Neston and Willaston Community Partnership Steering Group about the key needs for the Neston community. The Social Prescriber chairs the Mental Health and Children and Young people sub group and has taken a lead on the development of a C&YP group, called Young Voices of Neston.

We were also able to secure funding to train our social prescriber to deliver the ADHD Insight programme.

## **Neston Community Youth Centre Limited**

### **Report of the Trustees for the Year Ended 31 March 2025**

#### **OBJECTIVES AND ACTIVITIES**

##### **Hospital Discharge Support Service**

NCYC launched our Hospital Discharge Support Service in November 2024, providing short term, low level discharge support to CH64 residents, aged over 55 in a Wirral hospital. This was in response to a 2019 Healthwatch report regarding the lack of provision due to borough border issues and the formation of the service was facilitated by the Neston and Willaston Community Partnership.

Working in partnership with Wirral Age UK we have been supporting approximately 15 older people per month to return home safely following a stay in hospital, the feedback from service users and families has been extremely positive.

The service provides referrals to ongoing support including direct referrals to our social prescribing service and Neston Angels service.

The service is currently funded for 12 months therefore our aim for next year is to secure funding to continue the service and demonstrate a high quality community based wellbeing support service.

##### **Neston Civic Hall**

NCYC have continued to operate Neston Civic Hall and have faced many challenges, we were unsuccessful with a second application to the Community Ownership Fund and the running of the building has continued to be regularly disrupted due to frequent roof leaks. We have a fantastic volunteer maintenance team that have taken on repairs and maintenance tasks and internal decoration of the hall and bar area.

Our Love Neston: Raise the Roof fundraising campaign was launched in November 2024, with the aim of raising funds to use as match funding for future funding applications. We have held fundraising events throughout the year including the sell out event 'When I'm 64' celebrating 64 years since the 6 successive performances by The Beatles in June 1960.

The use of the hall continues to increase, there were 370 activities available over 1426 hours and we hosted our first wedding at the Civic Hall.

Neston Civic Hall also hosts the Well Fed / Can Cook service, an affordable and healthy ready meal and recipe box service.

Despite every effort the Charity had to subsidise the day to day running costs due to frequent last minute closures due to leaks. In early 2025 a grant was agreed with Cheshire West and Chester Council to fund urgent remedial repairs to the roof and electrics whilst conditions of a community asset transfer are discussed. These conditions will include NCYC securing capital funding for vital repairs such as a roof replacement. Carrying out these remedial repairs will hopefully ensure the building remains dry and safe so the venue can be used uninterrupted as the Charity cannot continue to subsidise the running costs.

The future of the hall continues to be at risk until funding for vital repairs is secured, capital funders have been identified and funding applications will be submitted next year.

##### **Community Partnership**

The Community Partnership Steering Group (formerly the Care Community) is now well established and meeting monthly. Alongside the Clinical Lead from Primary Care, we have jointly led the development of our Community Partnership and established sub groups specifically to look at Mental Health, Children and Young People, Older People, and Hospital Discharge Provision. We have had success in bringing people from the Public, Private and VCSE sectors together to improve the way we work together and support local people with health needs. We recruited a facilitation lead to support the running of the partnership and were able to allocate a small underspend to support the areas Social Prescriber to undertake additional training to become an ADHD Insight programme facilitator. The community partnership has also supported the development of a C&YP group called 'Young Voices of Neston'.

##### **Events and Community Support**

NCYC has provided over 500 hours of room hire free of charge to local services such as the FoodBank and Citizens advice and newly established community groups to support their development and ensure provisions are met for our community.

**Neston Community Youth Centre Limited**

**Report of the Trustees  
for the Year Ended 31 March 2025**

**OBJECTIVES AND ACTIVITIES**

We continue to facilitate Neston Flicks with an average audience of 80.

We have been involved in local events including the Christmas light switch on and lantern parade, the Earth Festival and Village Fair and have run our own events for the benefit of our community including The Big Lunch, and the first CH64 Community Volunteer Awards which was a huge success.

We have over 80 volunteers helping us to deliver our services and support our community.

**Public benefit**

The Trustees can confirm that they have complied with the duty in section 17 of the Charities Act 2011, to have due regard to public benefit guidance published by The Commission.



## **Neston Community Youth Centre Limited**

### **Report of the Trustees for the Year Ended 31 March 2025**

#### **OBJECTIVES AND ACTIVITIES**

##### **A word from our Chair**

Reading the last three Annual Reports, the tone has all been about challenge and difficulty, as we coped with the world of the pandemic and its aftermath. It is refreshing, therefore, to be able to write an introduction to a year that has been very different. We have enjoyed a period of community stability which has enabled us to return to what the charity does best. We are now doing more work across a wider range of activities with more staff and an efficient and effective use of our resources.

At this early opportunity, it is important to say that the charity is extremely grateful to the National Lottery for a significant grant, enabling us to appoint a full time Deputy to our Chief Executive. This grant was made in recognition of our impact and our recognised potential to do more. Already this has seen success in our new hospital discharge service designed to address a postcode anomaly and help our local residents leaving Arrowe Park hospital. This backs up the excellent work that we deliver around mental health in partnership with our local NHS colleagues. In addition, we have been able to reorganise our many volunteering opportunities so that our offer is easier to access by our large number of supporters. It has also given us an opportunity to review and clarify our membership opportunities so that we can more broadly reflect our community.

The Trustees made an important decision this year by making it clear that, although we had been able to subsidise the costs of operating Neston Civic Hall for one year, we will no longer do so. The impact of roof leaks and other building failings had caused significant loss of revenue in the previous year, and this cannot be sustained. If these extra costs continue and no grant funding becomes available, we will return the Civic Hall to Cheshire West & Chester Council.

I am immensely grateful to our loyal and committed staff and volunteers who make the Community Centre building a welcoming place and our activities so successful and enjoyable. I also acknowledge the time commitment, enthusiasm and skilled support of my Trustee colleagues.

- David Clark

##### **A word from our Chief Executive**

As we reflect on the past year, I'm proud to share the remarkable progress we've made across all areas of our work. Our vision, outlined in our recent review of our 5 year strategy and anchored in five key objectives, continues to guide and energise our efforts:

##### **1. Membership and Representation**

After a review of our membership structure, we've grown to a thriving network of over 80 members-each bringing vital insight and commitment to our shared mission. We have over 80 volunteers whose support is immeasurable and who we rely on to provide our services and achieve our mission of everyone in our community being able to live healthy, fulfilled and connected lives.

##### **2. Maintaining Focus on Climate Change**

Climate awareness remains at the heart of our agenda. We've supported local initiatives and encouraged sustainable practices across all activities, whilst planning energy efficiency changes for the future.

##### **3. Service Delivery and Development**

This year saw the successful rollout of our new volunteer management system, allowing us to better support and engage the incredible people who power our services. We also launched a new quarterly newsletter, strengthening communication across our community.

##### **4. Community and People Development**

We welcomed a new Operations Manager, bringing additional capacity and expertise to help grow and evolve our services. Our focus on community development continues, with new projects fostering connection and resilience across all age groups.

##### **5. Financial Sustainability**

## **Neston Community Youth Centre Limited**

### **Report of the Trustees for the Year Ended 31 March 2025**

Financial resilience is more important than ever. We've laid strong foundations, but we recognise the need to further diversify our income streams to support core services and future aspirations.

Looking ahead, our top priorities include the sustainability of Neston Angels. We will focus on increasing donations and expanding paid-for elements of the service to ensure its future. We're also planning vital roof repairs at the community centre to secure the future and physical home of the Charity, alongside pursuing funding for Neston Civic Hall and securing funding so our hospital discharge service can continue. Additionally, we're committed to involving more young people in meaningful volunteering opportunities-nurturing the next generation of community leaders.

Thank you to our staff, trustees, volunteers, partners, and supporters for your continued dedication. Together, we're building a stronger, more connected community-one that supports people through life's challenges and celebrates local strengths.

Although a deficit of £12,301 is recorded for the financial year, there was actually a 'trading' surplus of £7,699. The deficit has occurred because £20,000, received in March 2024 in advance of its planned and intended expenditure for the provision of Neston Angels for the financial year April 2024 to March 2025, was included in the previous year's income (ending March 2024) - as is often the case with the reporting of Charity accounts. Had the income been received in April at the beginning of the financial year and used within the same financial year the deficit would not have occurred.

-Rachael Furey

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

##### **Governing document**

The organisation is a charitable company limited by guarantee, incorporated on the 15th January 2007 and registered as a charity on 8th February 2007. The company was established under a Memorandum of Association which established the objects and powers of the charitable company and is governed under its Articles of Association. In the event of the company being wound up members are required to contribute an amount not exceeding £1.

##### **Recruitment and appointment of new trustees**

The directors of the company are also charity trustees for the purposes of charity law and under the company's Articles are known as members of the Board of Directors. Under the requirements of the Memorandum and Articles of Association the members of the Board of Directors are elected to serve for a period of three years after which they may be re-elected for a maximum 3 year period at the next Annual General Meeting.

All members of the Management Committee give their time voluntarily and received no remuneration from the charity.

As part of our ongoing review of the governance of the charity, it was recognised that although our Trustees live in the communities we serve and have an understanding of local need, they don't necessarily reflect the users of our services. Therefore, an open membership structure was established to ensure the involvement of local people in a more meaningful and evidenced way.

## **Neston Community Youth Centre Limited**

### **Report of the Trustees for the Year Ended 31 March 2025**

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

##### **Organisational structure**

Neston Community Youth Centre has a Board of Directors, up to 10 in number, who meet 10 times per year, with 4 Formal Meetings and 6 Informal meetings and are responsible for the strategic direction and policy of the charity. At the end of the financial year the Board had six members from a variety of professional backgrounds relevant to the work of the charity.

As Accountable Officer, the Chief Executive has responsibility for maintaining a sound system of internal control that supports the achievement of the charity's policies, aims and objectives, whilst safeguarding the charitable funds and assets for which they are responsible, in accordance with the responsibilities assigned to them. They are also responsible for ensuring that NCYC is administered prudently and economically and that resources are applied efficiently and effectively.

The system of internal control is designed to manage risk to a reasonable level rather than to eliminate all risk of failure to achieve our charitable objectives; it can therefore only provide reasonable and not absolute assurance of effectiveness.

The system of internal control is based on an ongoing process designed to identify and prioritise the risks to the achievement of the charitable objectives, to evaluate the likelihood of those risks being realised and the impact should they be realised, and to manage them efficiently, effectively and economically. The system of internal control has been in place for the year ended 31 March and up to the date of approval of the annual report and accounts.

The Board of Directors is responsible for setting the risk appetite on an annual basis according to its present position and anticipated direction of travel for the financial year ahead. The defined appetite is then applied.

The trustees utilise a risk assessment matrix to ensure a consistent approach is taken to assessing the potential consequences and likelihoods of risks and furthermore that appropriate action is taken to address each risk based on the resulting score.

The Board meets regularly to discuss an agenda based on three key elements:

- Strategy and Policy
- Performance and Governance
- Quality and Safety

The Board is responsible for setting the organisation's strategy and for ensuring that we meet our statutory duties and effectively manages risk. The Board holds prime responsibility for governance and the development of systems and processes for internal control, including risk management, and compliance with regulations.

The Board maintains responsibility for setting and approving work plans and monitoring the delivery of planned objectives. The Board of Directors regularly receives reports on the business covered, risks identified and action taken as well as regular performance related reports.

The Board is responsible for ensuring the financial viability through the establishment of effective financial stewardship.

##### **Induction and training of new trustees**

Most trustees are already familiar with the work of the charity having been involved in our activities. Additionally, potential trustees are invited and encouraged to meet with both the Chair and Chief Executive to understand:

- The duties of Charity Trustees / Company Directors
- The operational framework for the charity including the Memorandum and Articles of Association.
- Resourcing and the current financial position as set out in the latest published accounts.
- Future plans and objectives.

Candidates are then given essential guidance such as the Charity Commission's The Essential Trustee along with an application pack including Role Description, Conflict of Interest Policy and Trustee Declaration.

**Neston Community Youth Centre Limited**

**Report of the Trustees  
for the Year Ended 31 March 2025**

**STRUCTURE, GOVERNANCE AND MANAGEMENT**

**Risk management**

The Trustees have conducted a review of the major risks to which the charity is exposed. And discussed and agreed their appetite for different types of risk. This information has formed the constituent parts of our risk register which is updated at least annually.

Where appropriate, systems or procedures have been established to mitigate the risks the charity faces. Internal Control risks will be minimised by increased board and staff capacity and employing additional staff resource into key roles as funding allows.

A reserves policy has been developed.

**REFERENCE AND ADMINISTRATIVE DETAILS**

**Registered Company number**

06052346 (England and Wales)

**Registered Charity number**

1117890

**Registered office**

The Centre Burton Rd  
Neston  
Cheshire  
CH64 9RE

**Trustees**

D Clark Retired  
Ms M Gelling Civil Servant  
Ms S McGinty  
P Folwell  
M Barker  
Mrs L Bennoch Commercial Director (appointed 27.6.24)

**Independent Examiner**

Steven Mark Greensill FCA  
DJH Wirral & Chester Limited  
Military House  
24 Castle Street  
Chester  
Cheshire  
CH1 2DS

Approved by order of the board of trustees on ..... and signed on its behalf by:

.....

D Clark - Trustee

**Independent Examiner's Report to the Trustees of  
Neston Community Youth Centre Limited**

**Independent examiner's report to the trustees of Neston Community Youth Centre Limited ('the Company')**

I report to the charity trustees on my examination of the accounts of the Company for the year ended 31 March 2025.

**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**

Since your charity's gross income exceeded £250,000 your examiner must be a member of a listed body. I can confirm that I am qualified to undertake the examination because I am a member of the Institute of Chartered Accountants in England and Wales, which is one of the listed bodies.

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.

Steven Mark Greensill FCA

DJH Wirral & Chester Limited  
Military House  
24 Castle Street  
Chester  
Cheshire  
CH1 2DS

Date: .....

**Neston Community Youth Centre Limited**

**Statement of Financial Activities  
for the Year Ended 31 March 2025**

	Notes	Unrestricted funds £	Restricted funds £	31.3.25 Total funds £	31.3.24 Total funds £
<b>INCOME AND ENDOWMENTS FROM</b>					
Donations and legacies		19,437	43,607	63,044	58,988
Charitable activities	2	188,733	34,092	222,825	173,635
Other income		2,634	-	2,634	4,426
<b>Total</b>		<u>210,804</u>	<u>77,699</u>	<u>288,503</u>	<u>237,049</u>
<b>EXPENDITURE ON</b>					
Raising funds		25,805	-	25,805	12,996
<b>Charitable activities</b>					
General Activities of the Centre		105,728	106,439	212,167	156,241
Other		62,832	-	62,832	47,146
<b>Total</b>		<u>194,365</u>	<u>106,439</u>	<u>300,804</u>	<u>216,383</u>
<b>NET INCOME/(EXPENDITURE)</b>		16,439	(28,740)	(12,301)	20,666
<b>RECONCILIATION OF FUNDS</b>					
Total funds brought forward		108,438	37,211	145,649	124,983
<b>TOTAL FUNDS CARRIED FORWARD</b>		<u><u>124,877</u></u>	<u><u>8,471</u></u>	<u><u>133,348</u></u>	<u><u>145,649</u></u>

The notes form part of these financial statements

**Neston Community Youth Centre Limited**

**Balance Sheet  
31 March 2025**

	Notes	Unrestricted funds £	Restricted funds £	31.3.25 Total funds £	31.3.24 Total funds £
<b>FIXED ASSETS</b>					
Tangible assets	7	83,090	-	83,090	83,386
<b>CURRENT ASSETS</b>					
Stocks	8	1,061	-	1,061	1,297
Debtors	9	17,068	-	17,068	36,365
Cash at bank and in hand		41,592	41,153	82,745	55,005
		<u>59,721</u>	<u>41,153</u>	<u>100,874</u>	<u>92,667</u>
<b>CREDITORS</b>					
Amounts falling due within one year	10	(17,934)	(32,682)	(50,616)	(30,404)
<b>NET CURRENT ASSETS</b>		<u>41,787</u>	<u>8,471</u>	<u>50,258</u>	<u>62,263</u>
<b>TOTAL ASSETS LESS CURRENT LIABILITIES</b>		<u>124,877</u>	<u>8,471</u>	<u>133,348</u>	<u>145,649</u>
<b>NET ASSETS</b>		<u>124,877</u>	<u>8,471</u>	<u>133,348</u>	<u>145,649</u>
<b>FUNDS</b>	12				
Unrestricted funds				124,877	108,438
Restricted funds				8,471	37,211
<b>TOTAL FUNDS</b>				<u>133,348</u>	<u>145,649</u>

The charitable company is entitled to exemption from audit under Section 477 of the Companies Act 2006 for the year ended 31 March 2025.

The members have not required the company to obtain an audit of its financial statements for the year ended 31 March 2025 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

**Neston Community Youth Centre Limited**

**Balance Sheet - continued**  
**31 March 2025**

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 .....  
and were signed on its behalf by:

.....  
D Clark - Trustee

.....  
M Gelling - Trustee



## **Neston Community Youth Centre Limited**

### **Notes to the Financial Statements for the Year Ended 31 March 2025**

#### **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.

Plant and machinery                      -    33% on cost

##### **Stocks**

Stocks are valued at the lower of cost and net realisable value, after making due allowance for obsolete and slow moving items.

##### **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.

##### **Pension costs and other post-retirement benefits**

The charitable company operates a defined contribution pension scheme. Contributions payable to the charitable company's pension scheme are charged to the Statement of Financial Activities in the period to which they relate.

**Neston Community Youth Centre Limited**

**Notes to the Financial Statements - continued  
for the Year Ended 31 March 2025**

**2. CHARITABLE ACTIVITIES**

	31.3.25	31.3.24
	£	£
Centre Rents	130,277	112,623
Activity Income	21,454	10,015
Contracts	71,094	50,997
	<u>222,825</u>	<u>173,635</u>

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

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

	31.3.25	31.3.24
	£	£
Depreciation - owned assets	295	443
	<u>295</u>	<u>443</u>

**4. TRUSTEES' REMUNERATION AND BENEFITS**

There were no trustees' remuneration or other benefits for the year ended 31 March 2025 nor for the year ended 31 March 2024.

**Trustees' expenses**

There were no trustees' expenses paid for the year ended 31 March 2025 nor for the year ended 31 March 2024.

**5. STAFF COSTS**

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

	31.3.25	31.3.24
	14	12
Average number of employees	<u>14</u>	<u>12</u>

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

**6. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES**

	Unrestricted funds £	Restricted funds £	Total funds £
<b>INCOME AND ENDOWMENTS FROM</b>			
Donations and legacies	9,415	49,573	58,988
Charitable activities	166,135	7,500	173,635
Other income	3,648	778	4,426
<b>Total</b>	<u>179,198</u>	<u>57,851</u>	<u>237,049</u>
<b>EXPENDITURE ON</b>			
Raising funds	12,650	346	12,996

**Neston Community Youth Centre Limited**

**Notes to the Financial Statements - continued  
for the Year Ended 31 March 2025**

**6. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES - continued**

	Unrestricted funds £	Restricted funds £	Total funds £
<b>Charitable activities</b>			
General Activities of the Centre	132,557	23,684	156,241
Other	28,012	19,134	47,146
<b>Total</b>	<u>173,219</u>	<u>43,164</u>	<u>216,383</u>
<b>NET INCOME</b>	5,979	14,687	20,666
<b>Transfers between funds</b>	(3,557)	3,557	-
<b>Net movement in funds</b>	2,422	18,244	20,666
<b>RECONCILIATION OF FUNDS</b>			
Total funds brought forward	106,016	18,967	124,983
<b>TOTAL FUNDS CARRIED FORWARD</b>	<u>108,438</u>	<u>37,211</u>	<u>145,649</u>

**7. TANGIBLE FIXED ASSETS**

	Freehold property £	Plant and machinery £	Totals £
<b>COST</b>			
At 1 April 2024	82,500	20,875	103,375
Additions	-	884	884
Disposals	-	(1,328)	(1,328)
At 31 March 2025	<u>82,500</u>	<u>20,431</u>	<u>102,931</u>
<b>DEPRECIATION</b>			
At 1 April 2024	-	19,989	19,989
Charge for year	-	295	295
Eliminated on disposal	-	(443)	(443)
At 31 March 2025	<u>-</u>	<u>19,841</u>	<u>19,841</u>
<b>NET BOOK VALUE</b>			
At 31 March 2025	<u>82,500</u>	<u>590</u>	<u>83,090</u>
At 31 March 2024	<u>82,500</u>	<u>886</u>	<u>83,386</u>

**Neston Community Youth Centre Limited**

**Notes to the Financial Statements - continued  
for the Year Ended 31 March 2025**

**8. STOCKS**

	31.3.25	31.3.24
	£	£
Finished goods	1,061	1,297
	<u>          </u>	<u>          </u>

**9. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR**

	31.3.25	31.3.24
	£	£
Trade debtors	17,068	36,365
	<u>          </u>	<u>          </u>

**10. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR**

	31.3.25	31.3.24
	£	£
Bank loans and overdrafts (see note 11)	-	9,150
Trade creditors	4,321	3,015
Social security and other taxes	(1,624)	2,254
Wages payable	34	-
Other creditors	923	840
Accruals and deferred income	46,481	12,500
Accrued expenses	481	2,645
	<u>          </u>	<u>          </u>
	<u>50,616</u>	<u>30,404</u>

**11. LOANS**

An analysis of the maturity of loans is given below:

	31.3.25	31.3.24
	£	£
Amounts falling due within one year on demand:		
Bank overdrafts	-	9,150
	<u>          </u>	<u>          </u>

**Neston Community Youth Centre Limited**

**Notes to the Financial Statements - continued  
for the Year Ended 31 March 2025**

**12. MOVEMENT IN FUNDS**

	At 1.4.24 £	Net movement in funds £	At 31.3.25 £
<b>Unrestricted funds</b>			
General fund	25,938	16,439	42,377
Freehold Land at Neston	82,500	-	82,500
	<hr/> 108,438	<hr/> 16,439	<hr/> 124,877
<b>Restricted funds</b>			
CWAC Member Budgets	450	(450)	-
Cheshire Minds Matter	871	(871)	-
Shop4Neston	37	(37)	-
Care Community	6,269	(6,269)	-
Power to Change	4,761	(4,761)	-
COF	120	(120)	-
Neston Town Council	240	-	240
Awards4All	20,000	(12,036)	7,964
Welcome Space	1,220	(1,046)	174
CWAC Emergency Discharge	3,243	(3,243)	-
Cheshire Community Action	-	22	22
CWVA	-	71	71
	<hr/> 37,211	<hr/> (28,740)	<hr/> 8,471
<b>TOTAL FUNDS</b>	<hr/> <hr/> 145,649	<hr/> <hr/> (12,301)	<hr/> <hr/> 133,348

**Neston Community Youth Centre Limited**

**Notes to the Financial Statements - continued  
for the Year Ended 31 March 2025**

**12. 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	210,804	(194,365)	16,439
<b>Restricted funds</b>			
CWAC Member Budgets	-	(450)	(450)
Cheshire Minds Matter	1,047	(1,918)	(871)
Shop4Neston	-	(37)	(37)
Care Community	-	(6,269)	(6,269)
Power to Change	5,000	(9,761)	(4,761)
Civic Hall	718	(718)	-
COF	-	(120)	(120)
Neston Town Council	636	(636)	-
Awards4All	-	(12,036)	(12,036)
Welcome Space	300	(1,346)	(1,046)
CWAC Emergency Discharge	12,500	(15,743)	(3,243)
National Lottery - reaching Communities	35,754	(35,754)	-
Cheshire Community Action	13,837	(13,815)	22
CWVA	7,907	(7,836)	71
	<u>77,699</u>	<u>(106,439)</u>	<u>(28,740)</u>
<b>TOTAL FUNDS</b>	<u>288,503</u>	<u>(300,804)</u>	<u>(12,301)</u>

**Neston Community Youth Centre Limited**

**Notes to the Financial Statements - continued  
for the Year Ended 31 March 2025**

**12. MOVEMENT IN FUNDS - continued**

**Comparatives for movement in funds**

	At 1.4.23 £	Net movement in funds £	Transfers between funds £	At 31.3.24 £
<b>Unrestricted funds</b>				
General fund	8,133	5,916	(7,482)	6,567
Freehold Land at Neston	82,500	-	-	82,500
Early Intervention	3,467	(7,392)	3,925	-
Primary Care	11,916	7,455	-	19,371
	<u>106,016</u>	<u>5,979</u>	<u>(3,557)</u>	<u>108,438</u>
<b>Restricted funds</b>				
CWAC Member Budgets	-	450	-	450
Community Led	261	(261)	-	-
Cheshire Minds Matter	6,338	(5,467)	-	871
Shop4Neston	37	-	-	37
Care Community	8,331	(2,062)	-	6,269
Power to Change	4,000	761	-	4,761
Civic Hall	-	(14,193)	14,193	-
Crowdfund	-	10,636	(10,636)	-
COF	-	120	-	120
Neston Town Council	-	240	-	240
Awards4All	-	20,000	-	20,000
Welcome Space	-	1,220	-	1,220
CWAC Emergency Discharge	-	3,243	-	3,243
	<u>18,967</u>	<u>14,687</u>	<u>3,557</u>	<u>37,211</u>
<b>TOTAL FUNDS</b>	<u>124,983</u>	<u>20,666</u>	<u>-</u>	<u>145,649</u>

**Neston Community Youth Centre Limited**

**Notes to the Financial Statements - continued  
for the Year Ended 31 March 2025**

**12. MOVEMENT IN FUNDS - continued**

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	134,101	(128,185)	5,916
Early Intervention	8,610	(16,002)	(7,392)
Primary Care	36,487	(29,032)	7,455
	<u>179,198</u>	<u>(173,219)</u>	<u>5,979</u>
<b>Restricted funds</b>			
CWAC Member Budgets	450	-	450
Community Led	-	(261)	(261)
Cheshire Minds Matter	-	(5,467)	(5,467)
Care Community	-	(2,062)	(2,062)
Power to Change	4,000	(3,239)	761
CCF	5,740	(5,740)	-
Civic Hall	-	(14,193)	(14,193)
Crowdfund	12,121	(1,485)	10,636
COF	6,120	(6,000)	120
Neston Town Council	700	(460)	240
Awards4All	20,000	-	20,000
Welcome Space	1,220	-	1,220
CWAC Emergency Discharge	7,500	(4,257)	3,243
	<u>57,851</u>	<u>(43,164)</u>	<u>14,687</u>
<b>TOTAL FUNDS</b>	<u><u>237,049</u></u>	<u><u>(216,383)</u></u>	<u><u>20,666</u></u>



**Neston Community Youth Centre Limited**

**Notes to the Financial Statements - continued  
for the Year Ended 31 March 2025**

**12. MOVEMENT IN FUNDS - continued**

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

	At 1.4.23 £	Net movement in funds £	Transfers between funds £	At 31.3.25 £
<b>Unrestricted funds</b>				
General fund	8,133	22,355	(7,482)	23,006
Freehold Land at Neston	82,500	-	-	82,500
Early Intervention	3,467	(7,392)	3,925	-
Primary Care	11,916	7,455	-	19,371
	<u>106,016</u>	<u>22,418</u>	<u>(3,557)</u>	<u>124,877</u>
<b>Restricted funds</b>				
Community Led	261	(261)	-	-
Cheshire Minds Matter	6,338	(6,338)	-	-
Shop4Neston	37	(37)	-	-
Care Community	8,331	(8,331)	-	-
Power to Change	4,000	(4,000)	-	-
Civic Hall	-	(14,193)	14,193	-
Crowdfund	-	10,636	(10,636)	-
Neston Town Council	-	240	-	240
Awards4All	-	7,964	-	7,964
Welcome Space	-	174	-	174
Cheshire Community Action	-	22	-	22
CWVA	-	71	-	71
	<u>18,967</u>	<u>(14,053)</u>	<u>3,557</u>	<u>8,471</u>
<b>TOTAL FUNDS</b>	<u>124,983</u>	<u>8,365</u>	<u>-</u>	<u>133,348</u>

**Neston Community Youth Centre Limited**

**Notes to the Financial Statements - continued  
for the Year Ended 31 March 2025**

**12. MOVEMENT IN FUNDS - continued**

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	344,905	(322,550)	22,355
Early Intervention	8,610	(16,002)	(7,392)
Primary Care	36,487	(29,032)	7,455
	<u>390,002</u>	<u>(367,584)</u>	<u>22,418</u>
<b>Restricted funds</b>			
CWAC Member Budgets	450	(450)	-
Community Led	-	(261)	(261)
Cheshire Minds Matter	1,047	(7,385)	(6,338)
Shop4Neston	-	(37)	(37)
Care Community	-	(8,331)	(8,331)
Power to Change	9,000	(13,000)	(4,000)
CCF	5,740	(5,740)	-
Civic Hall	718	(14,911)	(14,193)
Crowdfund	12,121	(1,485)	10,636
COF	6,120	(6,120)	-
Neston Town Council	1,336	(1,096)	240
Awards4All	20,000	(12,036)	7,964
Welcome Space	1,520	(1,346)	174
CWAC Emergency Discharge	20,000	(20,000)	-
National Lottery - reaching Communities	35,754	(35,754)	-
Cheshire Community Action	13,837	(13,815)	22
CWVA	7,907	(7,836)	71
	<u>135,550</u>	<u>(149,603)</u>	<u>(14,053)</u>
<b>TOTAL FUNDS</b>	<u><u>525,552</u></u>	<u><u>(517,187)</u></u>	<u><u>8,365</u></u>

**13. RELATED PARTY DISCLOSURES**

There were no related party transactions for the year ended 31 March 2025.

**Neston Community Youth Centre Limited**

**Detailed Statement of Financial Activities  
for the Year Ended 31 March 2025**

	31.3.25 £	31.3.24 £
<b>INCOME AND ENDOWMENTS</b>		
<b>Donations and legacies</b>		
Donations	19,437	19,158
Grants	43,607	39,830
	<hr/> 63,044	<hr/> 58,988
<b>Charitable activities</b>		
Centre Rents	130,277	112,623
Activity Income	21,454	10,015
Contracts	71,094	50,997
	<hr/> 222,825	<hr/> 173,635
<b>Other income</b>		
Other income	171	800
Food and drink	2,463	3,626
	<hr/> 2,634	<hr/> 4,426
<b>Total incoming resources</b>	288,503	237,049
<b>EXPENDITURE</b>		
<b>Raising donations and legacies</b>		
Centre repairs	25,805	12,996
<b>Charitable activities</b>		
Wages	178,321	129,435
Pensions	3,004	2,254
Materials etc	7,178	5,049
Travel (Funded)	649	189
Centre Equipment	-	443
Advertising and Events	2,984	1,171
Room hire	9,977	3,876
	<hr/> 202,113	<hr/> 142,417
<b>Other</b>		
Telephone and Communications	5,219	3,629
Post and Stationery	6,373	6,542
Cleaning	2,652	3,680
Insurance	3,139	2,867
Carried forward	17,383	16,718

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**Neston Community Youth Centre Limited**

**Detailed Statement of Financial Activities  
for the Year Ended 31 March 2025**

	31.3.25 £	31.3.24 £
<b>Other</b>		
Brought forward	17,383	16,718
Coffee Machine Supplies	7,142	8,313
Miscellaneous	3,274	1,973
Building utilities	34,738	20,142
Plant and machinery	295	-
	<hr/> 62,832	<hr/> 47,146
<b>Support costs</b>		
<b>Management</b>		
Legal Charges CRB Etc	3,854	11,227
Other accounting costs	1,725	1,483
Training	3,922	661
Bank charges	553	453
	<hr/> 10,054	<hr/> 13,824
Total resources expended	<hr/> 300,804	<hr/> 216,383
<b>Net (expenditure)/income</b>	<hr/> <hr/> (12,301)	<hr/> <hr/> 20,666

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