

THE A.C.Y.P. CENTRE LIMITED

England & Wales · Charity number 1122187

Details

Other names	THE ACTIVATE PROJECT STEERING GROUP LIMITED
Status	Registered
Legal form	Charitable company
Company number	06300278
Registered	2008-01-07
Register	View on the Charity Commission register

Contact

Address	Park Farm A C Y P Centre Carr Mill Centre 54 Kentmere Avenue St. Helens WA11 7PG
Phone	01744754367
Email	acypcentre@yahoo.com
Website	www.parkfarmcommunitycentre.co.uk

Activities

Objects: TO PROMOTE THE BENEFIT OF THE LOCAL COMMUNITY IN THE MOSS BANK AND SURROUNDING AREAS OF ST HELENS BOROUGH, WITHOUT DISTINCTION OR PREJUDICE, BY PROMOTING THE HEALTH AND DEVELOPMENT OF CHILDREN AND YOUNG PEOPLE THROUGH THE ACTIVATE WHICH OFFERS SAFE, SUPERVISED, CONSTRUCTIVE PLAY OPPORTUNITIES

Activities: To benefit the local community in Moss Bank and the surrounding areas of St. Helens Borough, without distinction or prejudice, by promoting the health and development of adults, children and young people through safe, supervised and constructive opportunities.

Classification

- **How:** Provides Human Resources, Provides Buildings/facilities/open Space, Provides Services, Provides Advocacy/advice/information
- **What:** Education/training, The Advancement Of Health Or Saving Of Lives, The Prevention Or Relief Of Poverty, Overseas Aid/famine Relief, Arts/culture/heritage/science, Amateur Sport, Economic/community Development/employment
- **Who:** Children/young People, Elderly/old People, People With Disabilities, The General Public/mankind

Geography

- **Area of benefit:** ST. HELENS
- St Helens

Finances

Period end	Income	Expenditure	Assets	Employees
2025-03-31	£174,919	£169,069	-	-
2024-03-31	£155,719	£128,838	-	-
2023-03-31	£116,997	£139,586	-	-
2022-03-31	£127,725	£112,586	-	-
2021-03-31	£127,725	£94,134	-	-

Trustees

Name	Role	Appointed
Councillor Patricia Marian Long		2018-06-12
David James Bishop		2019-12-10
Michael Thomas Bishop		2020-03-10
Nicola Jane Anders		2019-03-12
PETER BOLD		
Tracy Paula Dickinson		2021-10-13

THE A.C.Y.P. CENTRE LIMITED

England & Wales - Charity number 1122187

Accounts

THE A.C.Y.P CENTRE LIMITED

Charity number 1122187

A Company limited by guarantee number 06300278

Annual Report and Financial Statements for the year ended 31 March 2025

The logo for Greater Merseyside Community Accountancy Service (gmcas) features the lowercase letters 'gmcas' in a white, sans-serif font, centered within a solid black rectangular box.

Greater Merseyside Community
Accountancy Service

THE A.C.Y.P CENTRE LIMITED

Annual Report and Financial Statements for the year ended 31 March 2025

Contents	Page
Trustees' Annual Report	2 to 4
Independent Examiner's Report	5
Statement of financial activities	6
Balance sheet	7
Statement of Cash Flows	8
Notes to the accounts	9 to 16

Prepared by the Greater Merseyside Community Accountancy Service

THE A.C.Y.P CENTRE LIMITED

Trustees' report continued

Review of progress and achievements

This year took us through the fourth year of an adopted 5 Year Business Plan for 2021-26. Following recovery years after the Covid epidemic we have made up for lost time and remain on target to achieve our planned objectives during the period of the Business Plan.

Our existing user group activities which were increased last year, were further enhanced by new activities for a wider range of ages. The concern for the wellbeing of our community saw the introduction of a group for men at the centre with a considered amount of success.

Further activities involved closer networking with suitable agencies such as St Helens Wellbeing Service, Torus Foundation and the Refugee Resettlement Service, which particularly allowed for our centre to continue with ethnic social group meetings. The continuity of a SEND youth club and liaison with CAMHS allowed for progress in achieving specific targets within our Business Plan.

New partnerships were formed with Vision4U CIC, Come Together Hub, Wonder Arts and others, all contributing to a wider outreach of our facilities.

Increased usage of the centre's facilities meant an increase in income through room hire. This enabled the charity to move ever closer to establishing strong reserves, and an approach to our target of becoming self-sufficient for running costs of the centre. The increased income allowed for continuity of our programme of improvements within and around the building including an upgrade in core infrastructure with new Laptop suite and external growing areas, thus providing a more welcoming environment for all our user groups and staff alike.

Obviously gaps remain in provision for certain age and gender groups alongside our aim to attract more activities for persons with disabilities of both a physical and mental nature. This highlights our intention to reach all areas of our local population.

With so much still to achieve, we are extremely fortunate to have and be appreciative of our loyal, hard-working and versatile staff and volunteers. They have enabled us to be positive about the future and strive to achieve our goals.

As we approach the culmination of our present Business Plan, we have already begun the process of considering the challenges of the forthcoming 5 years, and progression will no doubt be in evidence during this next and final year of our present Plan.

THE A.C.Y.P CENTRE LIMITED

Reserves Policy

The trustees are currently reviewing the adequacy of the charity's reserves. The trustees are confident that reserves are sufficient to enable the charity to continue meeting its stated aims and objectives. The aim of the charity is to hold a minimum of six months running costs while moving towards holding a reserve of 12 months costs. The trustees consider that a reserve of this size would allow for any eventuality occurring, which could cause funding sources to become exhausted. A six month period would allow for alternative funding to be sought to maintain sustainability of the company.

Risk Management

The trustees have assessed the major risks to which the charity is or may be exposed, and in particular those related to the operations and financing of the charity. It is satisfied that by reviewing its policies, procedures and systems regularly it is mitigating its exposure to major risks.

Statement of Directors' responsibilities

Company law requires the directors to prepare financial accounts for each year which give a true and fair view of the state of affairs of the charitable company and of the incoming resources and application of resources, including the income and expenditure of the charity for that period. In preparing those financial statements, the trustees are required to:

select suitable accounting policies and apply them consistently;

observe the methods and principles in the Charities SORP

make judgements and estimates that are reasonable and prudent;

state whether applicable UK accounting standards have been followed, subject to any material departures disclosed and explained in the financial statements.

prepare the financial statements on a going concern basis unless it is inappropriate to presume that the charity will continue in business;

The trustees are responsible for keeping proper accounting records that disclose with reasonable accuracy at any time the financial position of the charity and to enable them to ensure that the financial statements comply with the Companies Act 2006. They are also responsible for safeguarding the assets of the charity and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

The trustees are responsible for the maintenance and integrity of the corporate and financial information included on the charitable company's website. Legislation in the United Kingdom governing the preparation and dissemination of financial statements may differ from legislation in other jurisdictions.

Approved by the Board on 30th September 2025 and signed on behalf of the directors by:

David James Bishop

David James Bishop
Director / Trustee

Reference and Administrative Details

THE A.C.Y.P CENTRE LIMITED

Charity number 1122187

A Company limited by guarantee number 06300278

The trustees, who are the directors of the company for the purposes of company law, are pleased to present their report and financial statements together with the independent examiner's report for the year ended 31 March 2025.

Name	Position	Dates
David James Bishop		
Michael Thomas Bishop		
Peter Bold		
Patricia Long		
Nicola Anders		
Tracy Dickinson		
Ashley Schreiber		Appointed 10 July 2024

Method of appointment

Members of the board of trustees, who are the directors for the purpose of company law and trustees for the purpose of charity law who served during the year are set out above. The trustees meet monthly and receive reports from management to manage their charity's affairs.

Registered address

54 Kentmere Avenue
St Helens
Merseyside
WA11 7PG

Bankers

Natwest
5 Ormskirk Street
St Helens
WA10 1DR

Governing document

Memorandum and Articles of Association Incorporated 3 July 2007 as amended by certificate of incorporation upon change of name dated 3rd June 2008. Registered as a Charity on 7th January 2008 number 1122187

Objects of the organisation

To promote the benefit of the local community in the Moss Bank and surrounding areas of St Helens borough, without distinction or prejudice, and promote the health and development of children and young people through activities which offers safe, supervised, constructive social opportunities.

Independent Examiner

Jane Williams

Greater Merseyside Community Accountancy Service

Beacon Building
College Street
St Helens
WA10 1TF

Approval

This report, which has been prepared in accordance with the provisions in the Companies Act 2006 relating to small companies, was approved by the trustees on 30th September 2025 and signed on their behalf by:

Independent Examiner's report to the trustees of The A.C.Y.P Centre Limited

I report on the accounts of the charity for the year ended 31st March 2025 set out on pages 6 to 12

Respective responsibilities of the Trustees and examiner

The charity's trustees (who are also the directors of the company for the purposes of company law) are responsible for the preparation of the accounts. The trustees consider that an audit is not required for this year under section 144(2) of the Charities Act 2011 (the 2011 Act) and that an independent examination is needed. Having satisfied myself that the charity is not subject to audit under company law and is eligible for independent examination, it is my responsibility to:

- examine the accounts under section 145 of the 2011 Act;
- to follow the procedures laid down in the general directions given by the Charity Commission under section 145(5)(b) of the 2011 Act; and
- state whether particular matters have come to my attention.

Basis of Independent examiner's statement

My examination was carried out in accordance with the general Directions given by the Charity Commissioners. An examination includes a review of the accounting records kept by the charity and a comparison of the accounts presented with those records. It also includes consideration of any unusual items or disclosures in the accounts, and seeking explanations from you as trustees concerning any such matters. The procedures undertaken do not provide all the evidence that would be required in an audit and consequently no opinion is given as to whether the accounts present a 'true and fair view' and the report is limited to those matters set out in the statement below.

Independent examiner's statement

In connection with my examination, no matter has come to my attention:

1) which gives me reasonable cause to believe that in any material respect the requirements:

- to keep accounting records in accordance with section 386 of the Companies Act 2006; and
- to prepare accounts which accord with the accounting records and to comply with the accounting requirements of section 396 of the Companies Act 2006 and with the methods and principles of the Statement of Recommended Practice: Accounting and Reporting by Charities

have not been met; or

2) to which, in my opinion, attention should be drawn in order to enable a proper understanding of the accounts to be reached.

Jane Williams

Jane Williams
MAAT
Greater Merseyside Community Accountancy Service
Beacon Building
College Street
St Helens
WA10 1TF

30th September 2025

THE A.C.Y.P CENTRE LIMITED

Statement of Financial Activities

(Including Income & Expenditure Account)

for the year ended 31 March 2025

	Notes	2025 Unrestricted funds £	2025 Restricted funds £	2025 Total funds £	2024 Total funds £
Income from:					
Income from donations	(4)	20,630	-	20,630	4,991
Income from charitable activities	(5)	-	118,534	118,534	121,803
Other incoming resources	(6)	35,055	-	35,055	28,430
Bank interest		700	-	700	495
Total incoming resources		56,385	118,534	174,919	155,719
Resources expended					
Charitable activities	(7)	63,158	105,910	169,068	128,838
Net incoming / (outgoing) resources		(6,773)	12,624	5,851	26,881
Transfers between funds		283	(283)	-	-
Net movement in funds		(6,490)	12,341	5,851	26,881
Reconciliation of funds					
Total funds as at 01 April 2024		29,668	37,651	67,319	40,438
Total funds as at 31 March 2025	(7a)	23,178	49,992	73,170	67,319

The above statement includes all gains and losses recognised during the year.

All activities are regarded as continuing.

The Notes on pages 9 to 16 form an integral part of these accounts.

THE A.C.Y.P CENTRE LIMITED

Charity number 1122187

A Company limited by guarantee number 06300278

Balance sheet

as at 31 March 2025

	2025	2025	2025	2024
	Unrestricted	Restricted	Total	Total
	£	£	£	£
Fixed Assets				
Tangible Assets (10)	2,103	-	2,103	4,205
Total fixed assets	<u>2,103</u>	<u>-</u>	<u>2,103</u>	<u>4,205</u>
Current Assets				
Debtors and prepayments (11)	-	-	-	-
Cash at bank and in hand (12)	21,775	49,992	71,767	64,140
Total current assets	<u>21,775</u>	<u>49,992</u>	<u>71,767</u>	<u>64,140</u>
Current liabilities:				
amounts falling due within one year				
Creditors (due within one year) (13)	700	-	700	1,025
Total current liabilities	<u>700</u>	<u>-</u>	<u>700</u>	<u>1,025</u>
Net Assets	<u>23,178</u>	<u>49,992</u>	<u>73,170</u>	<u>67,319</u>
Funds of the charity				
Restricted Funds	-	49,992	49,992	37,651
Unrestricted funds	23,178	-	23,178	29,668
Total Funds (15)	<u>23,178</u>	<u>49,992</u>	<u>73,170</u>	<u>67,319</u>

The trustees (who are also the directors of the company for the purposes of company law) confirm that for the year ended 31 March 2025

the company was entitled to exemption from audit under section 477 of the Companies Act 2006, and

the members have not required the company to obtain an audit of its accounts for the year in question in accordance with section 476 of the Act

the trustees acknowledge their responsibilities for complying with the requirements of the Act with respect to accounting records and the preparation of accounts

The notes on pages 9 to 16 form an integral part of these accounts.

These accounts, which have been prepared in accordance with the provisions in the Companies Act 2006 relating to small companies, were approved by the trustees on 30th September 2025 and signed on their behalf by:

Peter Bold

Peter Bold
Director / Trustee

THE A.C.Y.P CENTRE LIMITED
STATEMENT OF CASH FLOWS
FOR THE YEAR ENDED 31 March 2025

	2025	2024
	Total	Total
	£	£
Cash flows from operating activities:		
Net income/(expenditure) per SOFA	5,851	26,881
Investment income	(700)	(495)
Depreciation	2,102	2,102
(Increase)/decrease in debtors (5)	-	-
Increase/(decrease) in creditors	(326)	248
	<u>6,927</u>	<u>28,736</u>
Cash flows from investing activities		
Investment income (6)	<u>700</u>	<u>495</u>
Net increase/(decrease in cash:	7,627	29,231
Total cash as at 01 April 2024	<u>64,140</u>	<u>34,909</u>
Total cash as at 31 March 2025	<u>71,767</u>	<u>64,140</u>

The notes on pages 9 to 16 form an integral part of these accounts.

THE A.C.Y.P CENTRE LIMITED

Notes to the accounts

for the year ended 31 March 2025

1 Basis of preparation

These accounts (financial statements) have been prepared under the historical cost convention,

1.1 with items recognised at cost or transaction value, unless otherwise stated in the relevant note(s), in accordance with:

- (a) The Charities Act 2011
- (b) The Companies Act 2006
- (c) The Financial Reporting Standard applicable in the UK and the Republic of Ireland: FRS 102

(d) Accounting & Reporting by Charities: Statement of Recommended Practice (Charities SORP FRS 102) (effective January 2019)

1.2 The charity meets the definition of a public benefit entity as defined by FRS 102

1.3 The trustees consider that there are not material uncertainties about the charity's ability to continue as a going concern.

2 Accounting Policies

2.1 Fund accounting

- (a) Unrestricted funds are those that can be expended at the discretion of the trustees in the furtherance of the objects of the charity.
- (b) Restricted funds are those that may only be used for specific purposes. Restrictions arise when specified by the donor, or when funds are raised for specific purposes.
- (c) The purposes of the funds are shown in Note 7a.

2.2 Income

- (a) Income is recognised and included in the Statement of Financial Activities (SOFA) when the charity becomes entitled to the income; receipt is probable; and the monetary value can be measured with sufficient reliability.
- (b) Where income has related expenditure (e.g. creche), the income and related expenditure are reported gross in the SOFA.
- (c) Bank interest is recognised when credited to the account.
- (d) Gift Aid, where appropriate, is recognised in the same accounting period as the donation to which it relates.
- (e) Income, which is subject to conditions that the charity has yet to fulfil, or which is specifically for use in a future accounting period, is treated as deferred income.

2.3 Expenditure and liabilities

- (a) Expenditure is recognised on the accruals basis.
- (b) The charity is not registered for VAT, thus all costs are shown inclusive of VAT charged.
- (c) Liabilities are recognised as soon as there is a legal or constructive obligation to pay out resources.
- (d) Governance costs include the costs of preparation and examination of the statutory accounts, the cost of trustee meetings and the cost of any legal advice to trustees on governance or constitutional matters.

THE A.C.Y.P CENTRE LIMITED

Notes to the accounts

for the year ended 31 March 2025

2.4 Tangible Fixed Assets

(a) Tangible fixed assets are capitalised if they can be used for more than one year and cost at least £250. They are valued at cost or, if gifted, at their value on receipt.

Rates of depreciation

Building Improvements: 10% straight line basis to nil

Fixtures and fittings: 15% straight line basis to nil

Equipment: 33% straight line basis to nil

2.5 Debtors

(a) Debtors are recognised at the settlement amount due.

(b) Prepayments are valued at the amount prepaid.

2.6 Cash

(a) Cash comprises bank deposits repayable on demand and any short-term highly liquid investments with a maturity date of three months or less from the date of acquisition or opening of the deposit or similar account.

2.7 Creditors

(a) Creditors are recognised where the charity has a present obligation resulting from a past event that will probably result in the transfer of funds to a third party and the amount due to settle the obligation can be measured or estimated reliably. Creditors are normally recognised at their settlement amount, usually the invoice amount.

(b) Accrued charges are normally valued at their settlement amount.

2.8 Taxation

The charity is not liable to income tax or capital gains tax on its charitable activities.

3 Transactions with trustees and related parties

During the accounting period no trustees received any expenses or remuneration (2023: none)

Owing to the nature of the charity's activities and the composition of the board of trustees (being drawn from local statutory and voluntary organisation), it is inevitable that transactions will take place with organisations in which a trustee may have an interest. All transactions in which a trustee may have an interest are conducted at arm's length and in accordance with the charity's financial regulations and expenditure procedures. No transactions were identified which should be disclosed under FRS 102.

THE A.C.Y.P CENTRE LIMITED

Notes to accounts

for the year ended 31 March 2025

4 Income from donations

	Unrestricted funds £	Restricted funds £	Total funds £	Total funds £
Donations	20,630	-	20,630	4,991
	<u>20,630</u>	<u>-</u>	<u>20,630</u>	<u>4,991</u>

5 Income from charitable activities

	2025 Unrestricted funds £	2025 Restricted funds £	2025 Total funds £	2024 Total funds £
BBC Children in Need	-	10,000	10,000	10,000
BiG Lottery Reaching Communities	-	90,117	90,117	29,828
St Helens MBC: Ward grant scheme	-	1,465	1,465	-
Cheshire & Merseyside Cancer Alliance	-	1,984	1,984	-
Warburtons	-	400	400	-
TNL Community Fund	-	-	-	44,584
Merseyside Police & Crime Commissioner	-	-	-	2,100
NGF Europe Ltd	-	-	-	200
ASDA Bringing Communities Together	-	-	-	400
The Foyle Foundation	-	-	-	10,000
Tesco Community Grants	-	-	-	500
The Skelton Charity	-	-	-	812
The Rainford Trust	-	-	-	5,000
Torus Foundation	-	-	-	500
The Liverpool One Foundation	-	14,568	14,568	14,569
VOLA Consortium	-	-	-	3,310
	<u>-</u>	<u>118,534</u>	<u>118,534</u>	<u>121,803</u>

6 Other Incoming resources from charitable activities

	Unrestricted funds £	Restricted funds £	Total funds £	Total funds £
Room Hires	30,134	-	30,134	27,471
Fundraising	4,921	-	4,921	959
	<u>35,055</u>	<u>-</u>	<u>35,055</u>	<u>28,430</u>

THE A.C.Y.P CENTRE LIMITED

Notes to the accounts

for the year ended 31 March 2025

7 Expenditure of charitable activities

		2025	2025	2025	2024
		Unrestricted	Restricted	Total	Total
		funds	funds	funds	funds
		£	£	£	£
<u>Direct Costs</u>					
Salaries and NICs	(3)	20,914	96,951	117,865	89,042
Payroll costs		771	-	771	681
Events and activities		3,147	2,382	5,529	3,150
Building & Premises Costs		13,137	979	14,116	10,301
Rent		459	-	459	459
Travel and transport		44	-	44	12
Insurance		339	-	339	417
Equipment		2,356	4,075	6,431	2,935
Volunteer costs		2,341	960	3,301	3,592
Depreciation		2,102	-	2,102	2,102
Bank Charges		231	-	231	230
Utilities		10,887	244	11,131	9,654
Cleaning		1,127	35	1,162	740
Telephone, IT and postage		1,493	-	1,493	1,448
Stationery and printing		360	159	519	722
Refreshments		2,756	125	2,881	2,665
Subscriptions and memberships		470	-	470	472
Publicity & marketing		-	-	-	66
Governance Costs	(8)	225	-	225	150
Total resources expended		63,159	105,910	169,069	128,838

THE A.C.Y.P CENTRE LIMITED

Notes to the accounts

for the year ended 31 March 2025

7a Restricted funds summary	Balance b/f £	Incoming £	Outgoing £	Transfers £	Balance c/f £
BiG Lottery RC	3,204	90,117	77,185	-	16,136
TNL Community Fund	27,560	-	-	-	27,560
BBC CIN	613	10,000	10,330	(283)	-
The Skelton Charity	354	-	354	-	-
The Rainford Trust	27	-	27	-	-
The Torus Foundation	341	-	337	-	4
The Liverpool One Foundation	892	14,568	12,725	-	2,735
St Helens MBC: Ward grant	-	1,465	1,465	-	-
VOLA Consortium	3,310	-	3,310	-	-
Cheshire & M'side Cancer All	-	1,984	177	-	1,807
Warburtons	-	400	-	-	400
NL Awards For All	1,350	-	-	-	1,350
	<u>37,651</u>	<u>118,534</u>	<u>105,910</u>	<u>(283)</u>	<u>49,992</u>

Purpose of restricted funds

BiG Lottery Reaching Communities provided a 5 year grant of £377,266 in December 2023. This funding is for our Building a Brighter Future in Moss Bank project. At 31 March 2025 the balance of that fund was £nil.

BBC Children in Need have provided 3 year funding for our Playscheme and after school club.

VOLA Consortium have provided funding towards our Digital Connectivity for Local Community Facility.

The Liverpool One Foundation have provided funding to employ 4 Youth Workers & 1 Youth Co-Ordinator.

8 Governance Costs	2025 £	2024 £
Independent Examiners' fee	225	-
Annual Return Fee	-	-
Administration	-	150
	<u>225</u>	<u>150</u>

9 Staff costs and numbers	2025 £	2024 £
Gross salaries	111,784	86,138
Social security costs	5,282	-
Pension	799	59
	<u>117,865</u>	<u>86,196</u>

No employee earned £60,000 per annum or more in the current accounting period

The average number of employees during the year was 3.3 FTE (2024:3)

THE A.C.Y.P CENTRE LIMITED

Notes to the accounts

for the year ended 31 March 2025

10 Tangible assets	Fixtures & Fittings	Building Improvements	Computers & Equipment	2021 Total
<u>Cost</u>	£	£	£	£
At 1 April 2024	20,750	21,021	4,050	45,821
Additions	-	-	-	-
At 31 March 2025	20,750	21,021	4,050	45,821
 <u>Depreciation</u>				
At 1 April 2024	20,750	16,816	4,050	41,616
Charge for year	-	2,102	-	2,102
At 31 March 2025	20,750	18,918	4,050	43,718
 <u>Net book value</u>				
At 31 March 2025	-	2,103	-	2,103
At 31 March 2024	-	4,205	-	4,205
 11 Debtors and prepayments			2025	2024
			£	£
Debtors			-	-
Prepayments			-	-
			-	-
 12 Cash at bank and in hand			2025	2024
			£	£
Current Account			10,183	23,291
Business Account			61,435	40,735
Cash in hand			149	115
			71,767	64,140
 13 Creditors and accruals			2025	2024
			£	£
Creditors			-	-
Accruals			700	1,025
			700	1,025

THE A.C.Y.P CENTRE LIMITED

Notes to the accounts

for the year ended 31 March 2025

14 Analysis of Charitable Activities

	Notes	Centre Costs	BiG Lottery RC	BBC CIN	Skelton Charity	Rainford Trust	Torus Fdtn	L'pool 1 fdtn	VOLA	Cheshire & M'side Cancer Alliance	St Helens MBC Ward Scheme	Total 2025
		£	£	£	£	£	£	£	£	£	£	£
Salaries and NICs	(4a)	20,913	75,461	9,871	-	-	-	11,619	-	-	-	117,864
Payroll costs		771	-	-	-	-	-	-	-	-	-	771
Events and activities		4,574	-	429	290	4	-	123	-	109	-	5,529
Building & Premises Costs		13,137	979	-	-	-	-	-	-	-	-	14,116
Rent		459	-	-	-	-	-	-	-	-	-	459
Travel and transport		44	-	-	-	-	-	-	-	-	-	44
Insurance		339	-	-	-	-	-	-	-	-	-	339
Equipment		2,654	428	-	21	-	-	5	3,312	-	11	6,431
Volunteer costs		2,043	-	-	-	-	298	960	-	-	-	3,301
Depreciation		2,102	-	-	-	-	-	-	-	-	-	2,102
Bank Charges		231	-	-	-	-	-	-	-	-	-	231
Utilities		10,887	244	-	-	-	-	-	-	-	-	11,131
Cleaning		1,127	-	-	-	23	-	-	-	-	12	1,162
Telephone, IT and postage		1,493	-	-	-	-	-	-	-	-	-	1,493
Stationery and printing		360	73	16	37	-	-	17	-	-	16	519
Refreshments		2,756	-	14	5	-	38	-	-	68	-	2,881
Subscriptions and memberships		470	-	-	-	-	-	-	-	-	-	470
Publicity & Marketing		-	-	-	-	-	-	-	-	-	-	-
Governance Costs		225	-	-	-	-	-	-	-	-	-	225
		<u>64,585</u>	<u>77,185</u>	<u>10,330</u>	<u>353</u>	<u>27</u>	<u>336</u>	<u>12,724</u>	<u>3,312</u>	<u>177</u>	<u>39</u>	<u>169,068</u>

THE A.C.Y.P CENTRE LIMITED
Statement of Financial Activities
(Including Income & Expenditure Account)
for the year ended 31 March 2025

15 Comparative income and expenditure by fund type

	Unrestricted Funds		Restricted Funds	
	2025	2024	2025	2024
	£	£	£	£
Income from:				
Income from donations	20,630	4,991	-	-
Income from charitable activities	-	-	118,534	121,803
Other incoming resources	35,055	28,430	-	-
Bank interest	700	495	-	-
Total incoming resources	56,385	33,916	118,534	121,803
Expenditure on:				
Charitable activities	63,159	37,562	105,910	88,430
Net incoming / (outgoing) resources	(6,774)	(3,646)	12,624	33,373
Transfers between funds	283	-	-	283
Net movement in funds	(6,491)	(3,646)	12,341	33,373
Reconciliation of funds				
Total funds as at 01 April 2024	29,668	33,314	37,651	4,278
Total funds as at 31 March 2025	23,177	29,668	49,992	37,651

THE A.C.Y.P. CENTRE LIMITED

England & Wales - Charity number 1122187

Accounts

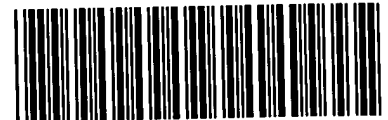
THE A.C.Y.P CENTRE LIMITED

Charity number 1122187

A Company limited by guarantee number 06300278

Annual Report and Financial Statements
for the year ended 31 March 2024

WEDNESDAY



ADDDAJ6A

A4

09/10/2024

#139

COMPANIES HOUSE



Greater Merseyside Community
Accountancy Service

THE A.C.Y.P CENTRE LIMITED

Annual Report and Financial Statements for the year ended 31 March 2024

Contents	Page
Trustees' Annual Report	2 to 4
Independent Examiner's Report	5
Statement of financial activities	6
Balance sheet	7
Statement of Cash Flows	8
Notes to the accounts	9 to 16

Prepared by the Greater Merseyside Community Accountancy Service

THE A.C.Y.P CENTRE LIMITED

Trustees' report continued

Review of progress and achievements

This year took us through the third year of an adopted 5 Year Business Plan for 2021-26. Having incorporated the targets of a previous plan during the past two years, we were able to progress strongly in this third year. In fact, having made up for lost time we are again on target to achieve our planned achievements.

Our existing user group activities which were increased last year, were further enhanced by new activities for a wider range of ages. The concern for the wellbeing of our community saw the introduction of a variety of opportunities for involvement at the centre with a considered amount of success. These activities involved closer networking with suitable agencies. Yet more networking allowed for our centre to continue with ethnic social group meetings, and the introduction of a SEND youth club maintained progress in achieving targets within our Business Plan.

Increased usage of the centre's facilities meant an increase in income through room hire. This enabled the charity to move ever closer to establishing strong reserves, and an approach to our target of becoming self-sufficient for running costs of the centre. The increased income also allowed for continuity of our programme of improvements within and around the building, thus providing a more welcoming environment for all our user groups and staff alike.

Gaps remain in provision for certain age and gender groups alongside our aim to attract more activities for persons with disabilities of both a physical and mental nature. This highlights our intention to reach all areas of our local population.

With so much still to achieve, we are extremely fortunate to have and be appreciative of our loyal, hard-working and versatile staff and volunteers. They have enabled us to be positive about the future and strive to achieve our goals.

Our 5 Year Business Plan will continue in earnest.

THE A.C.Y.P CENTRE LIMITED

Reserves Policy

The trustees are currently reviewing the adequacy of the charity's reserves. The trustees are confident that reserves are sufficient to enable the charity to continue meeting its stated aims and objectives. The aim of the charity is to hold a minimum of six months running costs while moving towards holding a reserve of 12 months costs. The trustees consider that a reserve of this size would allow for any eventuality occurring, which could cause funding sources to become exhausted. A six month period would allow for alternative funding to be sought to maintain sustainability of the company.

Risk Management

The trustees have assessed the major risks to which the charity is or may be exposed, and in particular those related to the operations and financing of the charity. It is satisfied that by reviewing its policies, procedures and systems regularly it is mitigating its exposure to major risks.

Statement of Directors' responsibilities

Company law requires the directors to prepare financial accounts for each year which give a true and fair view of the state of affairs of the charitable company and of the incoming resources and application of resources, including the income and expenditure of the charity for that period. In preparing those financial statements, the trustees are required to:

select suitable accounting policies and apply them consistently;

observe the methods and principles in the Charities SORP

make judgements and estimates that are reasonable and prudent;

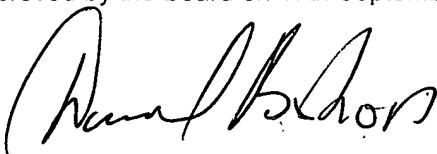
state whether applicable UK accounting standards have been followed, subject to any material departures disclosed and explained in the financial statements.

prepare the financial statements on a going concern basis unless it is inappropriate to presume that the charity will continue in business;

The trustees are responsible for keeping proper accounting records that disclose with reasonable accuracy at any time the financial position of the charity and to enable them to ensure that the financial statements comply with the Companies Act 2006. They are also responsible for safeguarding the assets of the charity and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

The trustees are responsible for the maintenance and integrity of the corporate and financial information included on the charitable company's website. Legislation in the United Kingdom governing the preparation and dissemination of financial statements may differ from legislation in other jurisdictions.

Approved by the Board on 17th September 2024 and signed on behalf of the directors by:



David James Bishop
Director / Trustee

Reference and Administrative Details

THE A.C.Y.P CENTRE LIMITED

Charity number 1122187

A Company limited by guarantee number 06300278

The trustees, who are the directors of the company for the purposes of company law, are pleased to present their report and financial statements together with the independent examiner's report for the year ended 31 March 2024.

Name	Position	Dates
David James Bishop		
Michael Thomas Bishop		
Peter Bold		
Patricia Long		
Nicola Anders		
Tracy Dickinson		
Ashley Schreiber		appointed 15th July 2024

Method of appointment

Members of the board of trustees, who are the directors for the purpose of company law and trustees for the purpose of charity law who served during the year are set out above. The trustees meet monthly and receive reports from management to manage their charity's affairs.

Registered address

54 Kentmere Avenue
St Helens
Merseyside
WA11 7PG

Bankers

Natwest
5 Ormskirk Street
St Helens
WA10 1DR

Governing document

Memorandum and Articles of Association Incorporated 3 July 2007 as amended by certificate of incorporation upon change of name dated 3rd June 2008. Registered as a Charity on 7th January 2008 number 1122187

Objects of the organisation

To promote the benefit of the local community in the Moss Bank and surrounding areas of St Helens borough, without distinction or prejudice, and promote the health and development of children and young people through activities which offers safe, supervised, constructive social opportunities.

Independent Examiner

Jane Williams

Greater Merseyside Community Accountancy Service

Beacon Building
College Street
St Helens
WA10 1TF

Approval

This report, which has been prepared in accordance with the provisions in the Companies Act 2006 relating to small companies, was approved by the trustees on 17th September 2024 and signed on their behalf by:

Independent Examiner's report to the trustees of The A.C.Y.P Centre Limited

I report on the accounts of the charity for the year ended 31st March 2024 set out on pages 6 to 12

Respective responsibilities of the Trustees and examiner

The charity's trustees (who are also the directors of the company for the purposes of company law) are responsible for the preparation of the accounts. The trustees consider that an audit is not required for this year under section 144(2) of the Charities Act 2011 (the 2011 Act) and that an independent examination is needed. Having satisfied myself that the charity is not subject to audit under company law and is eligible for independent examination, it is my responsibility to:

- examine the accounts under section 145 of the 2011 Act;
- to follow the procedures laid down in the general directions given by the Charity Commission under section 145(5)(b) of the 2011 Act; and
- state whether particular matters have come to my attention.

Basis of Independent examiner's statement

My examination was carried out in accordance with the general Directions given by the Charity Commissioners. An examination includes a review of the accounting records kept by the charity and a comparison of the accounts presented with those records. It also includes consideration of any unusual items or disclosures in the accounts, and seeking explanations from you as trustees concerning any such matters. The procedures undertaken do not provide all the evidence that would be required in an audit and consequently no opinion is given as to whether the accounts present a 'true and fair view' and the report is limited to those matters set out in the statement below.

Independent examiner's statement


In connection with my examination, no matter has come to my attention:

1) which gives me reasonable cause to believe that in any material respect the requirements:

- to keep accounting records in accordance with section 386 of the Companies Act 2006; and
- to prepare accounts which accord with the accounting records and to comply with the accounting requirements of section 396 of the Companies Act 2006 and with the methods and principles of the Statement of Recommended Practice: Accounting and Reporting by Charities

have not been met; or

2) to which, in my opinion, attention should be drawn in order to enable a proper understanding of the accounts to be reached.


Jane Williams
MAAT
Greater Merseyside Community Accountancy Service
Beacon Building
College Street
St Helens
WA10 1TF

17th September 2024

THE A.C.Y.P CENTRE LIMITED
Statement of Financial Activities
(Including Income & Expenditure Account)
for the year ended 31 March 2024

	Notes	2024 Unrestricted funds £	2024 Restricted funds £	2024 Total funds £	2023 Total funds £
Income from:					
Income from donations	(4)	4,991	-	4,991	1,504
Income from charitable activities	(5)	-	121,803	121,803	84,155
Other incoming resources	(6)	28,430	-	28,430	31,205
Bank interest		495	-	495	133
Total incoming resources		<u>33,916</u>	<u>121,803</u>	<u>155,719</u>	<u>116,997</u>
Resources expended					
Charitable activities	(7)	<u>40,408</u>	<u>88,430</u>	<u>128,838</u>	<u>139,586</u>
Net incoming / (outgoing) resources		(6,492)	33,373	26,881	(22,589)
Transfers between funds		<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Net movement in funds		(6,492)	33,373	26,881	(22,589)
Reconciliation of funds					
Total funds as at 01 April 2023		<u>36,159</u>	<u>4,278</u>	<u>40,437</u>	<u>63,026</u>
Total funds as at 31 March 2024	(7a)	<u>29,668</u>	<u>37,651</u>	<u>67,319</u>	<u>40,437</u>

The above statement includes all gains and losses recognised during the year.
All activities are regarded as continuing.
The Notes on pages 9 to 16 form an integral part of these accounts.

THE A.C.Y.P CENTRE LIMITED

Charity number 1122187

A Company limited by guarantee number 06300278

Balance sheet

as at 31 March 2024

	2024	2024	2024	2023
	Unrestricted	Restricted	Total	Total
	£	£	£	£
Fixed Assets				
Tangible Assets (10)	4,205	-	4,205	6,307
Total fixed assets	<u>4,205</u>	<u>-</u>	<u>4,205</u>	<u>6,307</u>
Current Assets				
Debtors and prepayments (11)	-	-	-	1,542
Cash at bank and in hand (12)	26,489	37,651	64,140	34,907
Total current assets	<u>26,489</u>	<u>37,651</u>	<u>64,140</u>	<u>36,449</u>
Current liabilities:				
amounts falling due within one year				
Creditors (due within one year) (13)	1,025	-	1,025	778
Total current liabilities	<u>1,025</u>	<u>-</u>	<u>1,025</u>	<u>778</u>
Net Assets	<u>29,668</u>	<u>37,651</u>	<u>67,319</u>	<u>41,978</u>
Funds of the charity				
Restricted Funds	-	37,651	37,651	4,278
Unrestricted funds	29,668	-	29,668	36,159
Total Funds (15)	<u>29,668</u>	<u>37,651</u>	<u>67,319</u>	<u>40,437</u>

The trustees (who are also the directors of the company for the purposes of company law) confirm that for the year ended 31 March 2024

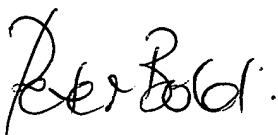
the company was entitled to exemption from audit under section 477 of the Companies Act 2006, and

the members have not required the company to obtain an audit of its accounts for the year in question in accordance with section 476 of the Act

the trustees acknowledge their responsibilities for complying with the requirements of the Act with respect to accounting records and the preparation of accounts

The notes on pages 9 to 16 form an integral part of these accounts.

These accounts, which have been prepared in accordance with the provisions in the Companies Act 2006 relating to small companies, were approved by the trustees on 17th September 2024 and signed on their behalf by:



Peter Bold
Director / Trustee

THE A.C.Y.P CENTRE LIMITED
STATEMENT OF CASH FLOWS
FOR THE YEAR ENDED 31 March 2024

	2024	2023
	Total	Total
	£	£
Cash flows from operating activities:		
Net income/(expenditure) per SOFA	26,881	(22,589)
Investment income	(495)	(214)
Depreciation	2,102	2,102
(Increase)/decrease in debtors	0	1,542
Increase/(decrease) in creditors	247	(4,504)
	<u>28,735</u>	<u>(23,663)</u>
Cash flows from investing activities		
Investment income	495	214
	<u>495</u>	<u>214</u>
Net increase/(decrease in cash:	29,230	(23,449)
Total cash as at 01 April 2023	<u>34,909</u>	<u>58,358</u>
Total cash as at 31 March 2024	<u>64,140</u>	<u>34,909</u>

The notes on pages 9 to 16 form an integral part of these accounts.

THE A.C.Y.P CENTRE LIMITED

Notes to the accounts

for the year ended 31 March 2024

1 Basis of preparation

These accounts (financial statements) have been prepared under the historical cost convention,

1.1 with items recognised at cost or transaction value, unless otherwise stated in the relevant note(s), in accordance with:

- (a) The Charities Act 2011
- (b) The Companies Act 2006
- (c) The Financial Reporting Standard applicable in the UK and the Republic of Ireland: FRS 102

(d) Accounting & Reporting by Charities: Statement of Recommended Practice (Charities SORP FRS 102) (effective January 2019)

1.2 The charity meets the definition of a public benefit entity as defined by FRS 102

1.3 The trustees consider that there are not material uncertainties about the charity's ability to continue as a going concern.

2 Accounting Policies

2.1 Fund accounting

(a) Unrestricted funds are those that can be expended at the discretion of the trustees in the furtherance of the objects of the charity.

(b) Restricted funds are those that may only be used for specific purposes. Restrictions arise when specified by the donor, or when funds are raised for specific purposes.

(c) The purposes of the funds are shown in Note 7a.

2.2 Income

(a) Income is recognised and included in the Statement of Financial Activities (SOFA) when the charity becomes entitled to the income; receipt is probable; and the monetary value can be measured with sufficient reliability.

(b) Where income has related expenditure (e.g. creche), the income and related expenditure are reported gross in the SOFA.

(c) Bank interest is recognised when credited to the account.

(d) Gift Aid, where appropriate, is recognised in the same accounting period as the donation to which it relates.

(e) Income, which is subject to conditions that the charity has yet to fulfil, or which is specifically for use in a future accounting period, is treated as deferred income.

2.3 Expenditure and liabilities

(a) Expenditure is recognised on the accruals basis.

(b) The charity is not registered for VAT, thus all costs are shown inclusive of VAT charged.

(c) Liabilities are recognised as soon as there is a legal or constructive obligation to pay out resources.

(d) Governance costs include the costs of preparation and examination of the statutory accounts, the cost of trustee meetings and the cost of any legal advice to trustees on governance or constitutional matters.

THE A.C.Y.P CENTRE LIMITED

Notes to the accounts

for the year ended 31 March 2024

2.4 Tangible Fixed Assets

(a) Tangible fixed assets are capitalised if they can be used for more than one year and cost at least £250. They are valued at cost or, if gifted, at their value on receipt.

Rates of depreciation

Building Improvements: 10% straight line basis to nil

Fixtures and fittings: 15% straight line basis to nil

Equipment: 33% straight line basis to nil

2.5 Debtors

(a) Debtors are recognised at the settlement amount due.

(b) Prepayments are valued at the amount prepaid.

2.6 Cash

(a) Cash comprises bank deposits repayable on demand and any short-term highly liquid investments with a maturity date of three months or less from the date of acquisition or opening of the deposit or similar account.

2.7 Creditors

(a) Creditors are recognised where the charity has a present obligation resulting from a past event that will probably result in the transfer of funds to a third party and the amount due to settle the obligation can be measured or estimated reliably. Creditors are normally recognised at their settlement amount, usually the invoice amount.

(b) Accrued charges are normally valued at their settlement amount.

2.8 Taxation

The charity is not liable to income tax or capital gains tax on its charitable activities.

3 Transactions with trustees and related parties

During the accounting period no trustees received any expenses or remuneration (2023: none)

Owing to the nature of the charity's activities and the composition of the board of trustees (being drawn from local statutory and voluntary organisation), it is inevitable that transactions will take place with organisations in which a trustee may have an interest. All transactions in which a trustee may have an interest are conducted at arm's length and in accordance with the charity's financial regulations and expenditure procedures. No transactions were identified which should be disclosed under FRS 102.

THE A.C.Y.P CENTRE LIMITED

Notes to accounts

for the year ended 31 March 2024

4 Income from donations

	Unrestricted funds £	Restricted funds £	Total funds £	Total funds £
Donations	4,991	-	4,991	1,504
	<u>4,991</u>	<u>-</u>	<u>4,991</u>	<u>1,504</u>

5 Income from charitable activities

	2024 Unrestricted funds £	2024 Restricted funds £	2024 Total funds £	2023 Total funds £
BBC Children in Need	-	10,000	10,000	10,000
BiG Lottery Reaching Communities	-	29,828	29,828	59,016
TNL Community Fund	-	44,584	44,584	-
John Moores Foundation	-	-	-	11,139
Merseyside Police & Crime Commissioner	-	2,100	2,100	2,000
The Albert Hunt Trust	-	-	-	2,000
NGF Europe Ltd	-	200	200	-
ASDA Bringing Communities Together	-	400	400	-
The Foyle Foundation	-	10,000	10,000	-
Tesco Community Grants	-	500	500	-
The Skelton Charity	-	812	812	-
The Rainford Trust	-	5,000	5,000	-
Torus Foundation	-	500	500	-
The Liverpool One Foundation	-	14,569	14,569	-
VOLA Consortium	-	3,310	3,310	-
	<u>-</u>	<u>121,803</u>	<u>121,803</u>	<u>84,155</u>

6 Other Incoming resources from charitable activities

	Unrestricted funds £	Restricted funds £	Total funds £	Total funds £
Room Hires	27,471	-	27,471	31,205
Fundraising	959	-	959	-
	<u>28,430</u>	<u>-</u>	<u>28,430</u>	<u>31,205</u>

THE A.C.Y.P CENTRE LIMITED

Notes to the accounts

for the year ended 31 March 2024

7 Expenditure of charitable activities

		2024	2024	2024	2023
		Unrestricted	Restricted	Total	Total
		funds	funds	funds	funds
		£	£	£	£
<u>Direct Costs</u>					
Salaries and NICs	(3)	9,446	79,596	89,042	89,429
Payroll costs		681	-	681	434
Events and activities		592	2,558	3,150	11,647
Building & Premises Costs		8,748	1,553	10,301	12,447
Rent		459	-	459	646
Travel and transport		-	12	12	753
Insurance		417	-	417	1,542
Equipment		2,583	352	2,935	3,573
Consultancy		-	-	-	3,122
Volunteer costs		1,099	2,493	3,592	2,029
Training		-	-	-	200
Depreciation		2,102	-	2,102	2,102
Bank Charges		216	14	230	265
Utilities		9,159	495	9,654	6,638
Cleaning		705	35	740	537
Telephone, IT and postage		1,096	352	1,448	1,331
Stationery and printing		535	187	722	499
Refreshments		1,900	765	2,665	1,301
Subscriptions and memberships		454	18	472	777
Publicity & marketing		66	-	66	76
Governance Costs	(8)	150	-	150	238
Total resources expended		40,408	88,430	128,838	139,586

THE A.C.Y.P CENTRE LIMITED

Notes to the accounts

for the year ended 31 March 2024

7a Restricted funds summary	Balance b/f £	Incoming £	Outgoing £	Transfers £	Balance c/f £
BiG Lottery RC	1,723	29,828	28,347	-	3,204
TNL Community Fund	-	44,584	17,024	-	27,560
PCC Merseyside	-	2,100	2,100	-	-
Elizabeth Rathbone Fdtn	65	-	65	-	-
BBC CIN	654	10,000	10,041	-	613
NGF Europe Ltd	-	200	200	-	-
ASDA	-	400	400	-	-
The Foyle Foundation	-	10,000	10,000	-	-
Tesco	-	500	500	-	-
The Skelton Charity	-	812	458	-	354
The Rainford Trust	-	5,000	4,973	-	27
The Torus Foundation	-	500	159	-	341
The Liverpool One Foundation	-	14,569	13,677	-	892
VOLA Consortium	-	3,310	-	-	3,310
John Moores Foundation	239	-	239	-	-
The Albert Hunt Trust	181	-	181	-	-
NL Awards For All	1,416	-	66	-	1,350
	<u>4,278</u>	<u>121,803</u>	<u>88,430</u>	<u>-</u>	<u>37,651</u>

Purpose of restricted funds

BiG Lottery Reaching Communities provided a 5 year grant of £377,266 in December 2023. This funding is for our Building a Brighter Future in Moss Bank project. At 31 March 2024 the balance of that fund was £44,584.

John Moores & The Foyle Foundation have provided funding towards our Community Engagement Worker.

BBC Children in Need have provided 3 year funding for our Playscheme and after school club.

VOLA Consortium have provided funding towards our Digital Connectivity for Local Community Facility.

The Liverpool One Foundation have provided funding to employ 4 Youth Workers & 1 Youth Co-Ordinator.

8 Governance Costs	2024 £	2023 £
Independent Examiners' fee	-	225
Annual Return Fee	-	13
Administration	150	-
	<u>150</u>	<u>238</u>

9 Staff costs and numbers	2024 £	2023 £
Gross salaries	86,138	89,108
Social security costs	-	-
Pension	59	321
	<u>86,196</u>	<u>89,429</u>

No employee earned £60,000 per annum or more in the current accounting period

The average number of employees during the year was 3.3 FTE (2023:3)

THE A.C.Y.P CENTRE LIMITED

Notes to the accounts

for the year ended 31 March 2024

10 Tangible assets	Fixtures & Fittings	Building Improvements	Computers & Equipment	2021 Total
	£	£	£	£
Cost				
At 1 April 2023	20,750	21,021	4,050	45,821
Additions	-	-	-	-
At 31 March 2024	20,750	21,021	4,050	45,821
Depreciation				
At 1 April 2023	20,750	14,714	4,050	39,514
Charge for year	-	2,102	-	2,102
At 31 March 2024	20,750	16,816	4,050	41,616
Net book value				
At 31 March 2024	-	4,205	-	4,205
At 31 March 2023	-	6,307	-	6,307
11 Debtors and prepayments			2024	2023
			£	£
Debtors			-	-
Prepayments			-	1,542
			-	1,542
12 Cash at bank and in hand			2024	2023
			£	£
Current Account			23,291	4,553
Business Account			40,735	30,240
Cash in hand			115	115
			64,140	34,907
13 Creditors and accruals			2024	2023
			£	£
Creditors			-	-
Accruals			1,025	778
			1,025	778

THE A.C.Y.P CENTRE LIMITED
Notes to the accounts
for the year ended 31 March 2024

14 Analysis of Charitable Activities

	Notes	Centre Costs	BiG Lottery RC	BBC CIN	TNL Com Fund	NL A4A	L'Pool 1 Fdtn	John Moores Fdtn	PCC Youth	Torus Fdtn	Rainford Trust	Albert Hunt	Skelton Charity	Tesco Com Grants	Foyle Fdtn	ADSA	NGF Europe	Total 2024
		£	£	£	£	£	£	£	£	£	£	£	£	£	£	£	£	£
Salaries and NICs	(4a)	9,446	26,848	9,830	16,136	66	11,344	239	-	-	4,973	181	-	-	9,979	-	-	89,042
Payroll costs		681	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	681
Events and activities		657	-	175	-	-	-	-	1,517	-	-	-	373	309	-	119	-	3,150
Building & Premises Costs		8,748	1,182	-	371	-	-	-	-	-	-	-	-	-	-	-	-	10,301
Rent		459	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	459
Travel and transport		-	-	12	-	-	-	-	-	-	-	-	-	-	-	-	-	12
Insurance		417	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	417
Equipment		2,583	-	-	-	-	-	-	19	-	-	-	75	-	-	58	200	2,935
Consultancy		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Volunteer costs		1,099	-	-	-	-	2,334	-	-	159	-	-	-	-	-	-	-	3,592
Training		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Depreciation		2,102	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	2,102
Bank Charges		216	-	-	-	-	-	-	-	-	-	-	-	-	14	-	-	230
Utilities		9,159	318	-	177	-	-	-	-	-	-	-	-	-	-	-	-	9,654
Cleaning		705	-	-	-	-	-	-	35	-	-	-	-	-	-	-	-	740
Telephones, IT and postage		1,096	-	-	340	-	-	-	-	-	-	-	-	-	6	6	-	1,448
Stationery and printing		535	-	16	-	-	-	-	155	-	-	-	11	-	-	5	-	722
Refreshments		1,900	-	8	-	-	-	-	374	-	-	-	-	171	-	212	-	2,665
Subscriptions and memberships		454	-	-	-	-	-	-	-	-	-	-	-	18	-	-	-	472
Publicity & Marketing		66	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	66
Governance Costs		150	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	150
		<u>40,473</u>	<u>28,348</u>	<u>10,041</u>	<u>17,024</u>	<u>66</u>	<u>13,678</u>	<u>239</u>	<u>2,100</u>	<u>159</u>	<u>4,973</u>	<u>181</u>	<u>459</u>	<u>498</u>	<u>9,999</u>	<u>400</u>	<u>200</u>	<u>128,636</u>

THE A.C.Y.P CENTRE LIMITED
Statement of Financial Activities
(Including Income & Expenditure Account)
for the year ended 31 March 2024

15 Comparative income and expenditure by fund type

	Unrestricted Funds		Restricted Funds	
	2024	2023	2024	2023
	£	£	£	£
Income from:				
Income from donations	4,991	1,504	-	-
Income from charitable activities	-	-	121,803	84,155
Other incoming resources	28,430	31,205	-	-
Bank interest	495	133	-	-
Total incoming resources	33,916	32,842	121,803	84,155
Expenditure on:				
Charitable activities	40,408	33,533	88,430	106,053
Net incoming / (outgoing) resources	(6,492)	(691)	33,373	(21,898)
Transfers between funds	-	-	-	-
Net movement in funds	(6,492)	(691)	33,373	(21,898)
Reconciliation of funds				
Total funds as at 01 April 2023	36,159	36,850	4,278	26,176
Total funds as at 31 March 2024	29,667	36,159	37,651	4,278

THE A.C.Y.P. CENTRE LIMITED

England & Wales - Charity number 1122187

Accounts

THE A.C.Y.P CENTRE LIMITED

Charity number 1122187

A Company limited by guarantee number 06300278

Annual Report and Financial Statements
for the year ended 31 March 2023

gmcas

Greater Merseyside Community
Accountancy Service

THE A.C.Y.P CENTRE LIMITED

Annual Report and Financial Statements for the year ended 31 March 2023

Contents	Page
Trustees' Annual Report	2 to 3
Independent Examiner's Report	4
Statement of financial activities	5
Balance sheet	6
Statement of Cash Flows	7
Notes to the accounts	8 to 16

Prepared by the Greater Merseyside Community Accountancy Service

THE A.C.Y.P CENTRE LIMITED

Trustees' report continued

Review of progress and achievements

This year took us through the second year of an adopted 5 Year Business Plan for 2021-26. Having incorporated the targets of a previous plan delayed by the effects of Covid during the first year of the Business Plan, we were able to progress strongly in this second year. In fact making up for lost time in our target achievements.

Our existing user group activities which were increased last year, were further enhanced by new activities for a wider range of ages. The concern for the wellbeing of our community saw the introduction of a variety of opportunities for involvement at the centre with a considered amount of success. These activities involved closer networking with suitable agencies. Yet more networking allowed for our centre to invite ethnic social group meetings, again achieving targets within our Business Plan.

Increased usage of the centre's facilities meant an increase in income through room hire. This enabled the charity to move ever closer to establishing strong reserves, and an approach to our target of becoming self-sufficient for running costs of the centre. The increased income also allowed for continuity of our programme of improvements within and around the building, thus providing a more welcoming environment for all our user groups and staff alike.

Gaps remain in provision for certain age and gender groups alongside our aim to attract more activities for persons with disabilities of both a physical and mental nature. This highlights our intention to reach all areas of our local population.

With so much still to achieve, we are extremely fortunate to have and be appreciative of our loyal, hard-working and versatile staff and volunteers. They have enabled us to be positive about the future and strive to achieve our goals.

Our 5 Year Business Plan will continue in earnest.

THE A.C.Y.P CENTRE LIMITED

Reserves Policy

The trustees are currently reviewing the adequacy of the charity's reserves. The trustees are confident that reserves are sufficient to enable the charity to continue meeting its stated aims and objectives. The aim of the charity is to hold a minimum of six months running costs while moving towards holding a reserve of 12 months costs. The trustees consider that a reserve of this size would allow for any eventuality occurring, which could cause funding sources to become exhausted. A six month period would allow for alternative funding to be sought to maintain sustainability of the company.

Risk Management

The trustees have assessed the major risks to which the charity is or may be exposed, and in particular those related to the operations and financing of the charity. It is satisfied that by reviewing its policies, procedures and systems regularly it is mitigating its exposure to major risks.

Statement of Directors' responsibilities

Company law requires the directors to prepare financial accounts for each year which give a true and fair view of the state of affairs of the charitable company and of the incoming resources and application of resources, including the income and expenditure of the charity for that period. In preparing those financial statements, the trustees are required to:

- select suitable accounting policies and apply them consistently;
- observe the methods and principles in the Charities SORP
- make judgements and estimates that are reasonable and prudent;
- state whether applicable UK accounting standards have been followed, subject to any material departures disclosed and explained in the financial statements.
- prepare the financial statements on a going concern basis unless it is inappropriate to presume that the charity will continue in business;

The trustees are responsible for keeping proper accounting records that disclose with reasonable accuracy at any time the financial position of the charity and to enable them to ensure that the financial statements comply with the Companies Act 2006. They are also responsible for safeguarding the assets of the charity and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

The trustees are responsible for the maintenance and integrity of the corporate and financial information included on the charitable company's website. Legislation in the United Kingdom governing the preparation and dissemination of financial statements may differ from legislation in other jurisdictions.

Approved by the Board on 9th August 2023 and signed on behalf of the directors by:



David James Bishop
Director / Trustee

Reference and Administrative Details

THE A.C.Y.P CENTRE LIMITED

Charity number 1122187

A Company limited by guarantee number 06300278

The trustees, who are the directors of the company for the purposes of company law, are pleased to present their report and financial statements together with the independent examiner's report for the year ended 31 March 2023.

Name	Position	Dates
David James Bishop		
Michael Thomas Bishop		
Peter Bold		
Patricia Long		
Nicola Anders		
Tracy Dickinson		

Method of appointment

Members of the board of trustees, who are the directors for the purpose of company law and trustees for the purpose of charity law who served during the year are set out above. The trustees meet monthly and receive reports from management to manage their charity's affairs.

Registered address

54 Kentmere Avenue
St Helens
Merseyside
WA11 7PG

Bankers

Natwest
5 Ormskirk Street
St Helens
WA10 1DR

Governing document

Memorandum and Articles of Association incorporated 3 July 2007 as amended by certificate of incorporation upon change of name dated 3rd June 2008. Registered as a Charity on 7th January 2008 number 1122187

Objects of the organisation

To promote the benefit of the local community in the Moss Bank and surrounding areas of St Helens borough, without distinction or prejudice, and promote the health and development of children and young people through activities which offers safe, supervised, constructive social opportunities.

Independent Examiner

Jane Williams
Greater Merseyside Community Accountancy Service
Beacon Building
College Street
St Helens
WA10 1TF

Approval

This report, which has been prepared in accordance with the provisions in the Companies Act 2006 relating to small companies, was approved by the trustees on 9th August 2022 and signed on their behalf by:

Independent Examiner's report to the trustees of The A.C.Y.P Centre Limited

I report on the accounts of the charity for the year ended 31st March 2023 set out on pages 6 to 12

Respective responsibilities of the Trustees and examiner

The charity's trustees (who are also the directors of the company for the purposes of company law) are responsible for the preparation of the accounts. The trustees consider that an audit is not required for this year under section 144(2) of the Charities Act 2011 (the 2011 Act) and that an independent examination is needed. Having satisfied myself that the charity is not subject to audit under company law and is eligible for independent examination, it is my responsibility to:

- examine the accounts under section 145 of the 2011 Act;
- to follow the procedures laid down in the general directions given by the Charity Commission under section 145(5)(b) of the 2011 Act; and
- state whether particular matters have come to my attention.

Basis of Independent examiner's statement

My examination was carried out in accordance with the general Directions given by the Charity Commissioners. An examination includes a review of the accounting records kept by the charity and a comparison of the accounts presented with those records. It also includes consideration of any unusual items or disclosures in the accounts, and seeking explanations from you as trustees concerning any such matters. The procedures undertaken do not provide all the evidence that would be required in an audit and consequently no opinion is given as to whether the accounts present a 'true and fair view' and the report is limited to those matters set out in the statement below.

Independent examiner's statement

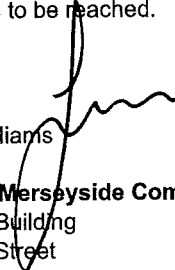
In connection with my examination, no matter has come to my attention:

1) which gives me reasonable cause to believe that in any material respect the requirements:

- to keep accounting records in accordance with section 386 of the Companies Act 2006; and
- to prepare accounts which accord with the accounting records and to comply with the accounting requirements of section 396 of the Companies Act 2006 and with the methods and principles of the Statement of Recommended Practice: Accounting and Reporting by Charities

have not been met; or

2) to which, in my opinion, attention should be drawn in order to enable a proper understanding of the accounts to be reached.


Jane Williams
MAAT
Greater Merseyside Community Accountancy Service
Beacon Building
College Street
St Helens
WA10 1TF

9th August 2023

THE A.C.Y.P CENTRE LIMITED
Statement of Financial Activities
(Including Income & Expenditure Account)
for the year ended 31 March 2023

	Notes	2023	2023	2023	2022
		Unrestricted	Restricted	Total	Total
		funds	funds	funds	funds
		£	£	£	£
Income from:					
Income from donations	(4)	1,504	-	1,504	100
Income from charitable activities	(5)	-	84,155	84,155	103,989
Other incoming resources	(6)	31,205	-	31,205	23,025
Bank interest		133	-	133	2
Total incoming resources		<u>32,842</u>	<u>84,155</u>	<u>116,997</u>	<u>127,116</u>
Resources expended					
Charitable activities	(7)	<u>33,533</u>	<u>106,053</u>	<u>139,586</u>	<u>123,489</u>
Net incoming / (outgoing) resources		(691)	(21,898)	(22,589)	3,627
Transfers between funds		-	-	-	-
Net movement in funds		(691)	(21,898)	(22,589)	3,627
Reconciliation of funds					
Total funds as at 01 April 2022		<u>36,850</u>	<u>26,176</u>	<u>63,026</u>	<u>59,399</u>
Total funds as at 31 March 2023	(7a)	<u>36,159</u>	<u>4,278</u>	<u>40,437</u>	<u>63,026</u>

The above statement includes all gains and losses recognised during the year.
All activities are regarded as continuing.
The Notes on pages 9 to 15 form an integral part of these accounts.

THE A.C.Y.P CENTRE LIMITED

Charity number 1122187

A Company limited by guarantee number 06300278

Balance sheet

as at 31 March 2023

	2023	2023	2023	2022
	Unrestricted	Restricted	Total	Total
	£	£	£	£
Fixed Assets				
Tangible Assets (10)	<u>6,307</u>	<u>-</u>	<u>6,307</u>	<u>8,409</u>
Total fixed assets	<u>6,307</u>	<u>-</u>	<u>6,307</u>	<u>8,409</u>
Current Assets				
Debtors and prepayments (11)	-	-	-	1,542
Cash at bank and in hand (12)	<u>30,629</u>	<u>4,278</u>	<u>34,907</u>	<u>58,358</u>
Total current assets	<u>30,629</u>	<u>4,278</u>	<u>34,907</u>	<u>59,900</u>
Current liabilities:				
amounts falling due within one year				
Creditors (due within one year) (13)	<u>778</u>	<u>-</u>	<u>778</u>	<u>5,282</u>
Total current liabilities	<u>778</u>	<u>-</u>	<u>778</u>	<u>5,282</u>
Net Assets	<u>36,159</u>	<u>4,278</u>	<u>40,437</u>	<u>63,026</u>
Funds of the charity				
Restricted Funds	-	4,278	4,278	26,176
Unrestricted funds	<u>36,159</u>	<u>-</u>	<u>36,159</u>	<u>36,850</u>
Total Funds (15)	<u>36,159</u>	<u>4,278</u>	<u>40,437</u>	<u>63,026</u>

The trustees (who are also the directors of the company for the purposes of company law) confirm that for the year ended 31 March 2023

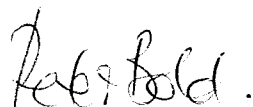
the company was entitled to exemption from audit under section 477 of the Companies Act 2006, and

the members have not required the company to obtain an audit of its accounts for the year in question in accordance with section 476 of the Act

the trustees acknowledge their responsibilities for complying with the requirements of the Act with respect to accounting records and the preparation of accounts

The notes on pages 9 to 15 form an integral part of these accounts.

These accounts, which have been prepared in accordance with the provisions in the Companies Act 2006 relating to small companies, were approved by the trustees on 9th August 2023 and signed on their behalf by:



Peter Bold
Director / Trustee

THE A.C.Y.P CENTRE LIMITED
STATEMENT OF CASH FLOWS
FOR THE YEAR ENDED 31 March 2023

	2023	2022
	Total	Total
	£	£
Cash flows from operating activities:		
Net income/(expenditure) per SOFA	(22,589)	3,627
Investment income	(214)	(2)
Depreciation	2,102	2,102
(Increase)/decrease in debtors (5)	1,542	(1,542)
Increase/(decrease) in creditors	(4,504)	(4,090)
	<u>(23,663)</u>	<u>95</u>
Cash flows from Investing activities		
Investment income (6)	<u>214</u>	<u>2</u>
Net increase/(decrease in cash:	(23,449)	97
Total cash as at 01 April 2022	58,358	58,261
Total cash as at 31 March 2023	<u>34,909</u>	<u>58,358</u>

The notes on pages 9 to 15 form an integral part of these accounts.

THE A.C.Y.P CENTRE LIMITED

Notes to the accounts

for the year ended 31 March 2023

1 Basis of preparation

These accounts (financial statements) have been prepared under the historical cost convention,

1.1 with items recognised at cost or transaction value, unless otherwise stated in the relevant note(s), in accordance with:

- (a) The Charities Act 2011
- (b) The Companies Act 2006
- (c) The Financial Reporting Standard applicable in the UK and the Republic of Ireland: FRS 102
- (d) Accounting & Reporting by Charities: Statement of Recommended Practice (Charities SORP FRS 102) (effective January 2015)

1.2 The charity meets the definition of a public benefit entity as defined by FRS 102

1.3 The trustees consider that there are not material uncertainties about the charity's ability to continue as a going concern.

2 Accounting Policies

2.1 Fund accounting

(a) Unrestricted funds are those that can be expended at the discretion of the trustees in the furtherance of the objects of the charity.

(b) Restricted funds are those that may only be used for specific purposes. Restrictions arise when specified by the donor, or when funds are raised for specific purposes.

(c) The purposes of the funds are shown in Note 7a.

2.2 Income

(a) Income is recognised and included in the Statement of Financial Activities (SOFA) when the charity becomes entitled to the income; receipt is probable; and the monetary value can be measured with sufficient reliability.

(b) Where income has related expenditure (e.g. creche), the income and related expenditure are reported gross in the SOFA.

(c) Bank interest is recognised when credited to the account.

(d) Gift Aid, where appropriate, is recognised in the same accounting period as the donation to which it relates.

(e) Income, which is subject to conditions that the charity has yet to fulfil, or which is specifically for use in a future accounting period, is treated as deferred income.

2.3 Expenditure and liabilities

(a) Expenditure is recognised on the accruals basis.

(b) The charity is not registered for VAT, thus all costs are shown inclusive of VAT charged.

(c) Liabilities are recognised as soon as there is a legal or constructive obligation to pay out resources.

(d) Governance costs include the costs of preparation and examination of the statutory accounts, the cost of trustee meetings and the cost of any legal advice to trustees on governance or constitutional matters.

THE A.C.Y.P CENTRE LIMITED

Notes to the accounts

for the year ended 31 March 2023

2.4 Tangible Fixed Assets

(a) Tangible fixed assets are capitalised if they can be used for more than one year and cost at least £250. They are valued at cost or, if gifted, at their value on receipt.

Rates of depreciation

Building Improvements: 10% straight line basis to nil

Fixtures and fittings: 15% straight line basis to nil

Equipment: 33% straight line basis to nil

2.5 Debtors

(a) Debtors are recognised at the settlement amount due.

(b) Prepayments are valued at the amount prepaid.

2.6 Cash

(a) Cash comprises bank deposits repayable on demand and any short-term highly liquid investments with a maturity date of three months or less from the date of acquisition or opening of the deposit or similar account.

2.7 Creditors

(a) Creditors are recognised where the charity has a present obligation resulting from a past event that will probably result in the transfer of funds to a third party and the amount due to settle the obligation can be measured or estimated reliably. Creditors are normally recognised at their settlement amount, usually the invoice amount.

(b) Accrued charges are normally valued at their settlement amount.

2.8 Taxation

The charity is not liable to income tax or capital gains tax on its charitable activities.

3 Transactions with trustees and related parties

During the accounting period no trustees received any expenses or remuneration (2022: one £2,376)

Owing to the nature of the charity's activities and the composition of the board of trustees (being drawn from local statutory and voluntary organisation), it is inevitable that transactions will take place with organisations in which a trustee may have an interest. All transactions in which a trustee may have an interest are conducted at arm's length and in accordance with the charity's financial regulations and expenditure procedures. No transactions were identified which should be disclosed under FRS 102.

THE A.C.Y.P CENTRE LIMITED

Notes to accounts

for the year ended 31 March 2023

4 Income from donations	Unrestricted funds £	Restricted funds £	Total funds £	Total funds £
Donations	1,504	-	1,504	100
	<u>1,504</u>	<u>-</u>	<u>1,504</u>	<u>100</u>

5 Income from charitable activities	2023 Unrestricted funds £	2023 Restricted funds £	2023 Total funds £	2022 Total funds £
BBC Children in Need	-	10,000	10,000	9,726
BiG Lottery Reaching Communities	-	59,016	59,016	57,584
John Moores Foundation	-	11,139	11,139	-
Merseyside Police & Crime Commissioner	-	2,000	2,000	-
The Albert Hunt Trust	-	2,000	2,000	-
BBC CiN COVID 19 Next Steps	-	-	-	13,500
ASDA Community Champions	-	-	-	497
The Skelton Charity	-	-	-	1,476
PH Holt	-	-	-	10,000
Youth Diversion Fund (CFM)	-	-	-	1,206
National Lottery Awards For All	-	-	-	10,000
	<u>-</u>	<u>84,155</u>	<u>84,155</u>	<u>103,989</u>

6 Other incoming resources from charitable activities	Unrestricted funds £	Restricted funds £	Total funds £	Total funds £
Room Hires	31,205	-	31,205	23,025
Fundraising	-	-	-	-
	<u>31,205</u>	<u>-</u>	<u>31,205</u>	<u>23,025</u>

THE A.C.Y.P CENTRE LIMITED

Notes to the accounts

for the year ended 31 March 2023

7 Expenditure of charitable activities

		2023	2023	2023	2022
		Unrestricted	Restricted	Total	Total
		funds	funds	funds	funds
		£	£	£	£
<i>Direct Costs</i>					
Salaries and NICs	(3)	4,405	85,024	89,429	75,940
Payroll costs		434	-	434	568
Events and activities		5,198	6,449	11,647	9,178
Building & Premises Costs		9,022	3,425	12,447	10,531
Rent		646	-	646	732
Travel and transport		753	-	753	1,254
Insurance		-	1,542	1,542	1,542
Equipment		2,769	804	3,573	4,713
Consultancy		-	3,122	3,122	-
Volunteer costs		1,197	832	2,029	2,407
Training		200	-	200	-
Depreciation		2,102	-	2,102	2,102
Bank Charges		265	-	265	183
Utilities		2,352	4,286	6,638	6,251
Cleaning		537	-	537	2,829
Telephone, IT and postage		1,331	-	1,331	2,061
Stationery and printing		490	9	499	616
Refreshments		1,014	287	1,301	1,223
Subscriptions and memberships		777	-	777	300
Publicity & marketing		28	48	76	746
Governance Costs	(8)	13	225	238	313
Total resources expended		33,533	106,053	139,586	123,489

THE A.C.Y.P CENTRE LIMITED

Notes to the accounts

for the year ended 31 March 2023

7a Restricted funds summary	Balance b/f £	Incoming £	Outgoing £	Transfers £	Balance c/f £
BIG Lottery RC	6,630	59,016	63,923	-	1,723
LCVS Community Impact	2,000	-	2,000	-	-
Elizabeth Rathbone Fdtn	2,007	-	1,942	-	65
BBC CIN	289	10,000	9,635	-	654
PH Holt	5,081	-	5,081	-	-
ASDA Bringing Communities	169	-	169	-	-
John Moores Foundation	-	11,139	10,900	-	239
Merseyside Police & Crime Com	-	2,000	2,000	-	-
The Albert Hunt Trust	-	2,000	1,819	-	181
NL Awards For All	10,000	-	8,584	-	1,416
	<u>26,176</u>	<u>84,155</u>	<u>106,053</u>	<u>-</u>	<u>4,278</u>

Purpose of restricted funds

BiG Lottery Reaching Communities provided a grant of £303,676 in August 2018. This funding is for 2 posts, community celebration events and volunteer expenses. At 31 March 2021 the balance of that fund was £146,426.

John Moores Foundation have provided funding towards our Community Engagement Worker.

BBC Children in Need have provided 3 year funding for our Playscheme and after school club.

Funding transfers represent contributions towards room hire costs

8 Governance Costs	2023 £	2022 £
Independent Examiners' fee	225	300
Annual Return Fee	13	13
Legal Fees	-	-
	<u>238</u>	<u>313</u>

9 Staff costs and numbers	2023 £	2022 £
Gross salaries	89,108	75,492
Social security costs	-	144
Pension	321	305
	<u>89,429</u>	<u>75,940</u>

No employee earned £60,000 per annum or more in the current accounting period
The average number of employees during the year was 3.3 FTE (2022:3)

THE A.C.Y.P CENTRE LIMITED

Notes to the accounts

for the year ended 31 March 2023

10 Tangible assets	Fixtures & Fittings	Building Improvements	Computers & Equipment	2021 Total
Cost		£	£	£
At 1 April 2022	20,750	21,021	4,050	45,821
Additions	-	-	-	-
At 31 March 2023	<u>20,750</u>	<u>21,021</u>	<u>4,050</u>	<u>45,821</u>
Depreciation				
At 1 April 2022	20,750	12,612	4,050	37,412
Charge for year	-	2,102	-	2,102
At 31 March 2023	<u>20,750</u>	<u>14,714</u>	<u>4,050</u>	<u>39,514</u>
Net book value				
At 31 March 2023	<u>-</u>	<u>6,307</u>	<u>-</u>	<u>6,307</u>
At 31 March 2022	<u>-</u>	<u>8,409</u>	<u>-</u>	<u>8,409</u>
11 Debtors and prepayments			2023 £	2022 £
Debtors			-	-
Prepayments			-	1,542
			<u>-</u>	<u>1,542</u>
12 Cash at bank and in hand			2023 £	2022 £
Current Account			4,553	28,136
Business Account			30,240	30,107
Cash in hand			115	115
			<u>34,907</u>	<u>58,358</u>
13 Creditors and accruals			2023 £	2022 £
Creditors			-	3,836
Accruals			778	1,446
			<u>778</u>	<u>5,282</u>

THE A.C.Y.P CENTRE LIMITED

Notes to the accounts for the year ended 31 March 2023

14 Analysis of Charitable Activities

	Notes	Centre Costs	BiG Lottery RC	BBC CIN	LCVS	NL A4A	PH Holt Fdtn	John Moores Fdtn	PCC Youth	Elizabeth Rathbone	ASDA Com ns	Albert Hunt	Total 2023
		£	£	£	£	£	£	£	£	£	£	£	£
Salaries and NICs	(4a)	-	49,113	9,302	-	8,584	5,081	10,900	-	225	-	1,819	85,024
Payroll costs		-	-	-	-	-	-	-	-	-	-	-	-
Events and activities		-	396	211	1,995	-	-	-	1,976	-	169	-	6,449
Building & Premises Costs		-	3,425	-	-	-	-	-	-	1,702	-	-	3,425
Rent		-	-	-	-	-	-	-	-	-	-	-	-
Travel and transport		-	-	-	-	-	-	-	-	-	-	-	-
Insurance		-	-	-	-	-	-	-	-	-	-	-	-
Equipment		-	1,542	-	-	-	-	-	-	-	-	-	1,542
Consultancy		-	765	15	-	-	-	-	24	-	-	-	804
Volunteer costs		-	3,122	-	-	-	-	-	-	-	-	-	3,122
Training		-	832	-	-	-	-	-	-	-	-	-	832
Depreciation		-	-	-	-	-	-	-	-	-	-	-	-
Bank Charges		-	-	-	-	-	-	-	-	-	-	-	-
Utilities		-	4,286	-	-	-	-	-	-	-	-	-	4,286
Cleaning		-	-	-	-	-	-	-	-	-	-	-	-
Telephone, IT and postage		-	-	-	-	-	-	-	-	-	-	-	-
Stationery and printing		-	-	9	-	-	-	-	-	-	-	-	9
Refreshments		-	169	98	5	-	-	-	-	15	-	-	287
Subscriptions and memberships		-	-	-	-	-	-	-	-	-	-	-	-
Publicity & Marketing		-	48	-	-	-	-	-	-	-	-	-	48
Governance Costs		-	225	-	-	-	-	-	-	-	-	-	225
		-	<u>63,923</u>	<u>9,635</u>	<u>2,000</u>	<u>8,584</u>	<u>5,081</u>	<u>10,900</u>	<u>2,000</u>	<u>1,942</u>	<u>169</u>	<u>1,819</u>	<u>106,053</u>

THE A.C.Y.P CENTRE LIMITED
Statement of Financial Activities
(Including Income & Expenditure Account)
for the year ended 31 March 2023

15 Comparative income and expenditure by fund type

	Unrestricted Funds		Restricted Funds	
	2023 £	2022 £	2023 £	2022 £
Income from:				
Income from donations	1,504	100	-	-
Income from charitable activities	-	-	84,155	103,989
Other incoming resources	31,205	23,025	-	-
Bank interest	133	2	-	-
Total incoming resources	32,842	23,127	84,155	103,989
Expenditure on:				
Charitable activities	33,533	17,205	106,053	106,284
Net incoming / (outgoing) resources	(691)	5,922	(21,898)	(2,295)
Transfers between funds	-	-	-	-
Net movement in funds	(691)	5,922	(21,898)	(2,295)
Reconciliation of funds				
Total funds as at 01 April 2022	36,854	30,932	26,175	28,470
Total funds as at 31 March 2023	36,163	36,854	4,277	26,175

THE A.C.Y.P. CENTRE LIMITED

England & Wales - Charity number 1122187

Accounts

THE A.C.Y.P CENTRE LIMITED

Charity number 1122187

A Company limited by guarantee number 06300278

Annual Report and Financial Statements for the year ended 31 March 2022

The logo for Greater Merseyside Community Accountancy Service (gmcas) features the lowercase letters 'gmcas' in a white, sans-serif font, centered within a solid black rectangular background.

Greater Merseyside Community
Accountancy Service

THE A.C.Y.P CENTRE LIMITED

Annual Report and Financial Statements for the year ended 31 March 2022

Contents	Page
Trustees' Annual Report	2 to 3
Independent Examiner's Report	4
Statement of financial activities	5
Balance sheet	6
Statement of Cash Flows	7
Notes to the accounts	8 to 16

Prepared by the Greater Merseyside Community Accountancy Service

THE A.C.Y.P CENTRE LIMITED

Trustees' report continued

Review of progress and achievements

This year saw the introductory year of an adopted 5 Year Business Plan for 2021-26. The initial year having to incorporate the targets of a previous plan delayed by the effects of Covid.

With the easing of restrictions imposed by the Covid epidemic, our centre saw an almost new beginning. Our existing user group activities came back to life only to be enhanced by new activities for mothers and babies, for pre-school toddlers and for older people in the form of social and exercise groups. The post epidemic enthusiasm shone throughout the centre.

Increased usage of the centre's facilities meant an increase in income through room hire. This enabled the charity to move ever closer to establishing strong reserves, and an approach to our target of becoming self-sufficient for running costs of the centre. The increased income also allowed for continuity of our programme of improvements within and around the building, thus providing a more welcoming environment for all our user groups and staff alike.

Gaps remain in provision for certain age and gender groups alongside our aim to attract more activities for ethnic and disabled persons. This highlights our intention to reach all areas of our local population.

With so much still to achieve, we are extremely fortunate to have and be appreciative of our loyal, hard-working and versatile staff and volunteers. They have enabled us to be positive about the future and strive to achieve our goals.

Our 5 Year Business Plan will continue in earnest.

THE A.C.Y.P CENTRE LIMITED

Reserves Policy

The trustees are currently reviewing the adequacy of the charity's reserves. The trustees are confident that reserves are sufficient to enable the charity to continue meeting its stated aims and objectives. The aim of the charity is to hold a minimum of six months running costs while moving towards holding a reserve of 12 months costs. The trustees consider that a reserve of this size would allow for any eventuality occurring, which could cause funding sources to become exhausted. A six month period would allow for alternative funding to be sought to maintain sustainability of the company.

Risk Management

The trustees have assessed the major risks to which the charity is or may be exposed, and in particular those related to the operations and financing of the charity. It is satisfied that by reviewing its policies, procedures and systems regularly it is mitigating its exposure to major risks.

Statement of Directors' responsibilities

Company law requires the directors to prepare financial accounts for each year which give a true and fair view of the state of affairs of the charitable company and of the incoming resources and application of resources, including the income and expenditure of the charity for that period. In preparing those financial statements, the trustees are required to:

select suitable accounting policies and apply them consistently;

observe the methods and principles in the Charities SORP

make judgements and estimates that are reasonable and prudent;

state whether applicable UK accounting standards have been followed, subject to any material departures disclosed and explained in the financial statements.

prepare the financial statements on a going concern basis unless it is inappropriate to presume that the charity will continue in business;

The trustees are responsible for keeping proper accounting records that disclose with reasonable accuracy at any time the financial position of the charity and to enable them to ensure that the financial statements comply with the Companies Act 2006. They are also responsible for safeguarding the assets of the charity and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

The trustees are responsible for the maintenance and integrity of the corporate and financial information included on the charitable company's website. Legislation in the United Kingdom governing the preparation and dissemination of financial statements may differ from legislation in other jurisdictions.

Approved by the Board on 10th August 2022 and signed on behalf of the directors by:

David James Bishop

David James Bishop
Director / Trustee

Reference and Administrative Details

THE A.C.Y.P CENTRE LIMITED

Charity number 1122187

A Company limited by guarantee number 06300278

The trustees, who are the directors of the company for the purposes of company law, are pleased to present their report and financial statements together with the independent examiner's report for the year ended 31 March 2022.

Name	Position	Dates
David James Bishop		
Peter Bold		
Lorraine Brunt		till October 2021
John Fulham		till December 2021
Patricia Long		
Nicola Anders		
Tracy Dickinson		appointed October 2021

Method of appointment

Members of the board of trustees, who are the directors for the purpose of company law and trustees for the purpose of charity law who served during the year are set out above. The trustees meet monthly and receive reports from management to manage their charity's affairs.

Registered address

54 Kentmere Avenue
St Helens
Merseyside
WA11 7PG

Bankers

Natwest
5 Ormskirk Street
St Helens
WA10 1DR

Governing document

Memorandum and Articles of Association Incorporated 3 July 2007 as amended by certificate of incorporation upon change of name dated 3rd June 2008. Registered as a Charity on 7th January 2008 number 1122187

Objects of the organisation

To promote the benefit of the local community in the Moss Bank and surrounding areas of St Helens borough, without distinction or prejudice, and promote the health and development of children and young people through activities which offers safe, supervised, constructive social opportunities.

Independent Examiner

Jane Williams

Greater Merseyside Community Accountancy Service

Beacon Building
College Street
St Helens
WA10 1TF

Approval

This report, which has been prepared in accordance with the provisions in the Companies Act 2006 relating to small companies, was approved by the trustees on 10th August 2022 and signed on their behalf by:

Independent Examiner's report to the trustees of The A.C.Y.P Centre Limited

I report on the accounts of the charity for the year ended 31st March 2022 set out on pages 6 to 12

Respective responsibilities of the Trustees and examiner

The charity's trustees (who are also the directors of the company for the purposes of company law) are responsible for the preparation of the accounts. The trustees consider that an audit is not required for this year under section 144(2) of the Charities Act 2011 (the 2011 Act) and that an independent examination is needed. Having satisfied myself that the charity is not subject to audit under company law and is eligible for independent examination, it is my responsibility to:

- examine the accounts under section 145 of the 2011 Act;
- to follow the procedures laid down in the general directions given by the Charity Commission under section 145(5)(b) of the 2011 Act; and
- state whether particular matters have come to my attention.

Basis of Independent examiner's statement

My examination was carried out in accordance with the general Directions given by the Charity Commissioners. An examination includes a review of the accounting records kept by the charity and a comparison of the accounts presented with those records. It also includes consideration of any unusual items or disclosures in the accounts, and seeking explanations from you as trustees concerning any such matters. The procedures undertaken do not provide all the evidence that would be required in an audit and consequently no opinion is given as to whether the accounts present a 'true and fair view' and the report is limited to those matters set out in the statement below.

Independent examiner's statement

In connection with my examination, no matter has come to my attention:

1) which gives me reasonable cause to believe that in any material respect the requirements:

- to keep accounting records in accordance with section 386 of the Companies Act 2006; and
- to prepare accounts which accord with the accounting records and to comply with the accounting requirements of section 396 of the Companies Act 2006 and with the methods and principles of the Statement of Recommended Practice: Accounting and Reporting by Charities

have not been met; or

2) to which, in my opinion, attention should be drawn in order to enable a proper understanding of the accounts to be reached.

Jane Williams

Jane Williams
MAAT

Greater Merseyside Community Accountancy Service
Beacon Building
College Street
St Helens
WA10 1TF

10th August 2022

THE A.C.Y.P CENTRE LIMITED
Statement of Financial Activities
(Including Income & Expenditure Account)
for the year ended 31 March 2022

	Notes	2022 Unrestricted funds £	2022 Restricted funds £	2022 Total funds £	2021 Total funds £
Income from:					
Income from donations	(4)	100	-	100	-
Income from charitable activities	(5)	-	103,989	103,989	108,292
Other incoming resources	(6)	23,025	-	23,025	19,425
Bank interest		2	-	2	8
Total incoming resources		23,127	103,989	127,116	127,725
Resources expended					
Charitable activities	(7)	17,205	106,284	123,489	112,586
Net incoming / (outgoing) resources		5,922	(2,295)	3,627	15,139
Transfers between funds		(1)	1	-	-
Net movement in funds		5,921	(2,294)	3,627	15,139
Reconciliation of funds					
Total funds as at 01 April 2021		30,929	28,470	59,399	44,260
Total funds as at 31 March 2022	(7a)	36,850	26,176	63,026	59,399

The above statement includes all gains and losses recognised during the year.
All activities are regarded as continuing.
The Notes on pages 9 to 15 form an integral part of these accounts.

THE A.C.Y.P CENTRE LIMITED

Charity number 1122187

A Company limited by guarantee number 06300278

Balance sheet

as at 31 March 2022

	2022	2022	2022	2021
	Unrestricted	Restricted	Total	Total
	£	£	£	£
Fixed Assets				
Tangible Assets (10)	8,409	-	8,409	10,511
Total fixed assets	<u>8,409</u>	<u>-</u>	<u>8,409</u>	<u>10,511</u>
Current Assets				
Debtors and prepayments (11)	1,542	-	1,542	-
Cash at bank and in hand (12)	32,182	26,176	58,358	58,261
Total current assets	<u>33,724</u>	<u>26,176</u>	<u>59,900</u>	<u>58,261</u>
Current liabilities:				
amounts falling due within one year				
Creditors (due within one year) (13)	5,282	-	5,282	9,373
Total current liabilities	<u>5,282</u>	<u>-</u>	<u>5,282</u>	<u>9,373</u>
Net Assets	<u>36,850</u>	<u>26,176</u>	<u>63,026</u>	<u>59,399</u>
Funds of the charity				
Restricted Funds	-	26,176	26,176	28,470
Unrestricted funds	36,850	-	36,850	30,929
Total Funds (15)	<u>36,850</u>	<u>26,176</u>	<u>63,026</u>	<u>59,399</u>

The trustees (who are also the directors of the company for the purposes of company law) confirm that for the year ended 31 March 2022

the company was entitled to exemption from audit under section 477 of the Companies Act 2006, and

the members have not required the company to obtain an audit of its accounts for the year in question in accordance with section 476 of the Act

the trustees acknowledge their responsibilities for complying with the requirements of the Act with respect to accounting records and the preparation of accounts

The notes on pages 9 to 15 form an integral part of these accounts.

These accounts, which have been prepared in accordance with the provisions in the Companies Act 2006 relating to small companies, were approved by the trustees on 10th August 2022 and signed on their behalf by:

Peter Bold

Peter Bold
Director / Trustee

THE A.C.Y.P CENTRE LIMITED
STATEMENT OF CASH FLOWS
FOR THE YEAR ENDED 31 March 2022

	2022	2021
	Total	Total
	£	£
Cash flows from operating activities:		
Net income/(expenditure) per SOFA	3,627	15,139
Investment income	(2)	(8)
Depreciation	2,102	2,102
(Increase)/decrease in debtors (5)	(1,542)	1,542
Increase/(decrease) in creditors	(4,090)	(3,608)
	<u>95</u>	<u>15,167</u>
Cash flows from investing activities		
Investment income (6)	<u>2</u>	<u>8</u>
Net increase/(decrease in cash:	97	15,175
Total cash as at 01 April 2021	<u>58,261</u>	<u>43,086</u>
Total cash as at 31 March 2022	<u>58,358</u>	<u>58,261</u>

The notes on pages 9 to 15 form an integral part of these accounts.

THE A.C.Y.P CENTRE LIMITED

Notes to the accounts

for the year ended 31 March 2022

1 Basis of preparation

These accounts (financial statements) have been prepared under the historical cost convention,

- 1.1 with items recognised at cost or transaction value, unless otherwise stated in the relevant note(s), in accordance with:
 - (a) The Charities Act 2011
 - (b) The Companies Act 2006
 - (c) The Financial Reporting Standard applicable in the UK and the Republic of Ireland: FRS 102
 - (d) Accounting & Reporting by Charities: Statement of Recommended Practice (Charities SORP FRS 102) (effective January 2015)
- 1.2 The charity meets the definition of a public benefit entity as defined by FRS 102
- 1.3 The trustees consider that there are not material uncertainties about the charity's ability to continue as a going concern.

2 Accounting Policies

2.1 Fund accounting

- (a) Unrestricted funds are those that can be expended at the discretion of the trustees in the furtherance of the objects of the charity.
- (b) Restricted funds are those that may only be used for specific purposes. Restrictions arise when specified by the donor, or when funds are raised for specific purposes.
- (c) The purposes of the funds are shown in Note 7a.

2.2 Income

- (a) Income is recognised and included in the Statement of Financial Activities (SOFA) when the charity becomes entitled to the income; receipt is probable; and the monetary value can be measured with sufficient reliability.
- (b) Where income has related expenditure (e.g. creche), the income and related expenditure are reported gross in the SOFA.
- (c) Bank interest is recognised when credited to the account.
- (d) Gift Aid, where appropriate, is recognised in the same accounting period as the donation to which it relates.
- (e) Income, which is subject to conditions that the charity has yet to fulfil, or which is specifically for use in a future accounting period, is treated as deferred income.

2.3 Expenditure and liabilities

- (a) Expenditure is recognised on the accruals basis.
- (b) The charity is not registered for VAT, thus all costs are shown inclusive of VAT charged.
- (c) Liabilities are recognised as soon as there is a legal or constructive obligation to pay out resources.
- (d) Governance costs include the costs of preparation and examination of the statutory accounts, the cost of trustee meetings and the cost of any legal advice to trustees on governance or constitutional matters.

THE A.C.Y.P CENTRE LIMITED

Notes to the accounts

for the year ended 31 March 2022

2.4 Tangible Fixed Assets

(a) Tangible fixed assets are capitalised if they can be used for more than one year and cost at least £250. They are valued at cost or, if gifted, at their value on receipt.

Rates of depreciation

Building Improvements: 10% straight line basis to nil

Fixtures and fittings: 15% straight line basis to nil

Equipment: 33% straight line basis to nil

2.5 Debtors

(a) Debtors are recognised at the settlement amount due.

(b) Prepayments are valued at the amount prepaid.

2.6 Cash

(a) Cash comprises bank deposits repayable on demand and any short-term highly liquid investments with a maturity date of three months or less from the date of acquisition or opening of the deposit or similar account.

2.7 Creditors

(a) Creditors are recognised where the charity has a present obligation resulting from a past event that will probably result in the transfer of funds to a third party and the amount due to settle the obligation can be measured or estimated reliably. Creditors are normally recognised at their settlement amount, usually the invoice amount.

(b) Accrued charges are normally valued at their settlement amount.

2.8 Taxation

The charity is not liable to income tax or capital gains tax on its charitable activities.

3 Transactions with trustees and related parties

During the accounting period one trustee L Brunt received £2,376 for providing cleaning and administration services at the centre (2021: £4,422)

Owing to the nature of the charity's activities and the composition of the board of trustees (being drawn from local statutory and voluntary organisation), it is inevitable that transactions will take place with organisations in which a trustee may have an interest. All transactions in which a trustee may have an interest are conducted at arm's length and in accordance with the charity's financial regulations and expenditure procedures. No transactions were identified which should be disclosed under FRS 102.

THE A.C.Y.P CENTRE LIMITED

Notes to accounts

for the year ended 31 March 2022

4 Income from donations

	Unrestricted funds £	Restricted funds £	Total funds £	Total funds £
Donations	100	-	100	-
	<u>100</u>	<u>-</u>	<u>100</u>	<u>-</u>

5 Income from charitable activities

	2022 Unrestricted funds £	2022 Restricted funds £	2022 Total funds £	2021 Total funds £
BBC Children in Need	-	9,726	9,726	9,726
BiG Lottery Reaching Communities	-	57,584	57,584	58,698
Warburtons Family Matters	-	-	-	400
LCR Cares	-	-	-	5,000
The Steve Morgan Foundation	-	-	-	3,920
BBC CiN COVID 19 Booster	-	-	-	1,500
BBC CiN COVID 19 Next Steps	-	13,500	13,500	6,748
Amazon	-	-	-	5,000
The Foyle Foundation	-	-	-	7,000
ASDA Community Champions	-	497	497	300
St Helens Council: COVID 19 Support grant	-	-	-	10,000
The Skelton Charity	-	1,476	1,476	-
PH Holt	-	10,000	10,000	-
Youth Diversion Fund (CFM)	-	1,206	1,206	-
NL Awards For All	-	10,000	10,000	-
	<u>-</u>	<u>103,989</u>	<u>103,989</u>	<u>108,292</u>

6 Other Incoming resources from charitable activities

	Unrestricted funds £	Restricted funds £	Total funds £	Total funds £
Room Hires	23,025	-	23,025	19,275
Fundraising	-	-	-	150
	<u>23,025</u>	<u>-</u>	<u>23,025</u>	<u>19,425</u>

THE A.C.Y.P CENTRE LIMITED

Notes to the accounts

for the year ended 31 March 2022

7 Expenditure of charitable activities

	2022	2022	2022	2021
	Unrestricted	Restricted	Total	Total
	funds	funds	funds	funds
	£	£	£	£
<u>Direct Costs</u>				
Salaries and NICs	(3) 2,640	73,300	75,940	66,345
Payroll costs	424	144	568	560
Events and activities	282	8,896	9,178	6,415
Building & Premises Costs	3,455	7,076	10,531	12,070
Rent	617	115	732	300
Travel and transport	-	1,254	1,254	192
Insurance	-	1,542	1,542	1,542
Equipment	1,701	3,012	4,713	1,324
Consultancy	-	-	-	3,072
Volunteer costs	1,039	1,368	2,407	1,169
Training	-	-	-	615
Depreciation	2,102	-	2,102	2,102
Bank Charges	183	-	183	159
Utilities	1,175	5,076	6,251	7,151
Cleaning	1,353	1,476	2,829	4,898
Telephone, IT and postage	1,394	667	2,061	1,902
Stationery and printing	179	437	616	316
Refreshments	206	1,017	1,223	67
Subscriptions and memberships	129	171	300	876
Publicity & marketing	36	710	746	-
Governance Costs	(8) 290	23	313	1,511
Total resources expended	17,205	106,284	123,489	112,586

THE A.C.Y.P CENTRE LIMITED

Notes to the accounts

for the year ended 31 March 2022

7a Restricted funds summary	Balance b/f £	Incoming £	Outgoing £	Transfers £	Balance c/f £
BiG Lottery RC	11,733	57,584	62,687	-	6,630
Postcode Community Trust	192	-	192	-	-
Warburtons Family Matters	133	-	133	-	-
Cash for Kids	511	-	511	-	-
LCVS Community Impact	2,000	-	-	-	2,000
Elizabeth Rathbone Fdtn	3,000	-	993	-	2,007
BBC CiN COVID 19 Next Steps	3,601	13,500	17,102	1	-
The Foyle Foundation	7,000	-	7,000	-	-
ASDA Community Champions	300	-	300	-	-
BBC CIN	-	9,726	9,437	-	289
The Skelton Charity	-	1,476	1,476	-	-
PH Holt	-	10,000	4,919	-	5,081
ASDA Bringing Communities	-	497	328	-	169
Youth Diversion Fund (CFM)	-	1,206	1,206	-	-
NL Awards For All	-	10,000	-	-	10,000
	<u>28,470</u>	<u>103,989</u>	<u>106,284</u>	<u>1</u>	<u>26,176</u>

Purpose of restricted funds

BiG Lottery Reaching Communities provided a grant of £303,676 in August 2018. This funding is for 2 posts, community celebration events and volunteer expenses. At 31 March 2021 the balance of that fund was £146,426.

The Postcode Community Trust have provided funding for our Craft Project

The Foyle Foundation have provided funding for our Centre Support Worker.

Funding transfers represent contributions towards room hire costs

8 Governance Costs	2022 £	2021 £
Independent Examiners' fee	300	450
Annual Return Fee	13	13
Legal Fees	-	1,048
	<u>313</u>	<u>1,511</u>
9 Staff costs and numbers	2022 £	2021 £
Gross salaries	75,492	65,208
Other wages	-	862
Social security costs	144	-
Pension	305	274
	<u>75,940</u>	<u>66,345</u>

No employee earned £60,000 per annum or more in the current accounting period

The average number of employees during the year was 3 FTE (2020:3)

THE A.C.Y.P CENTRE LIMITED

Notes to the accounts

for the year ended 31 March 2022

10 Tangible assets	Fixtures & Fittings	Building Improvements	Computers & Equipment	2021 Total
Cost		£	£	£
At 1 April 2021	20,750	21,021	4,050	45,821
Additions	-	-	-	-
At 31 March 2022	<u>20,750</u>	<u>21,021</u>	<u>4,050</u>	<u>45,821</u>
Depreciation				
At 1 April 2021	20,750	10,510	4,050	35,310
Charge for year	-	2,102	-	2,102
At 31 March 2022	<u>20,750</u>	<u>12,612</u>	<u>4,050</u>	<u>37,412</u>
Net book value				
At 31 March 2022	<u>-</u>	<u>8,409</u>	<u>-</u>	<u>8,409</u>
At 31 March 2021	<u>-</u>	<u>10,511</u>	<u>-</u>	<u>10,511</u>
11 Debtors and prepayments			2022	2021
			£	£
Debtors			-	-
Prepayments			1,542	-
			<u>1,542</u>	<u>-</u>
12 Cash at bank and in hand			2022	2021
			£	£
Current Account			28,136	38,133
Business Account			30,107	20,105
Cash in hand			115	23
			<u>58,358</u>	<u>58,261</u>
13 Creditors and accruals			2022	2021
			£	£
Creditors			3,836	8,409
Accruals			1,446	964
			<u>5,282</u>	<u>9,373</u>

THE A.C.Y.P CENTRE LIMITED

Notes to the accounts

for the year ended 31 March 2022

14 Analysis of Charitable Activities

	Notes	Centre Costs	BiG Lottery RC	BBC CIN	Warburtons	Postcode Com Trust	PH Holt Fdtn	Cash for Kids	Foyle Fdtn	Elizabeth Rathbone	ASDA Com Champions	Skelton Charity	Youth Diversion	BBC CiN COVID 19 Next Steps	Total 2022
		£	£	£	£	£	£	£	£	£	£	£	£	£	£
Salaries and NICs	(4a)	2,640	45,990	9,140	-	-	4,855	-	7,000	-	-	-	-	6,315	75,940
Payroll costs		424	144	-	-	-	-	-	-	-	-	-	-	-	568
Events and activities		282	292	148	-	192	-	-	-	993	325	-	979	5,967	9,178
Building & Premises Costs		3,455	7,007	-	-	-	-	17	-	-	-	-	-	52	10,531
Rent		617	115	-	-	-	-	-	-	-	-	-	-	-	732
Travel and transport		-	-	-	-	-	-	-	-	-	-	-	-	1,254	1,254
Insurance		-	1,542	-	-	-	-	-	-	-	-	-	-	-	1,542
Equipment		1,701	229	-	8	-	-	125	-	-	-	1,476	118	1,056	4,713
Consultancy		-	-	-	-	-	-	-	-	-	-	-	-	-	-
Volunteer costs		1,039	320	97	-	-	64	-	-	-	-	-	-	887	2,407
Training		-	-	-	-	-	-	-	-	-	-	-	-	-	-
Depreciation		2,102	-	-	-	-	-	-	-	-	-	-	-	-	2,102
Bank Charges		183	-	-	-	-	-	-	-	-	-	-	-	-	183
Utilities		1,175	5,076	-	-	-	-	-	-	-	-	-	-	-	6,251
Cleaning		1,350	1,479	-	-	-	-	-	-	-	-	-	-	-	2,829
Telephone, IT and postage		1,394	-	8	33	-	-	151	-	-	-	-	-	475	2,061
Stationery and printing		179	238	44	1	-	-	12	-	-	-	-	-	142	616
Refreshments		206	27	-	35	-	-	86	-	-	303	-	109	457	1,223
Subscriptions and memberships		129	26	-	56	-	-	89	-	-	-	-	-	-	300
Publicity & Marketing		36	201	-	-	-	-	13	-	-	-	-	-	496	746
Governance Costs		295	-	-	-	-	-	18	-	-	-	-	-	-	313
		<u>17,207</u>	<u>62,686</u>	<u>9,437</u>	<u>133</u>	<u>192</u>	<u>4,919</u>	<u>511</u>	<u>7,000</u>	<u>993</u>	<u>628</u>	<u>1,476</u>	<u>1,206</u>	<u>17,101</u>	<u>123,489</u>

THE A.C.Y.P CENTRE LIMITED
Statement of Financial Activities
(Including Income & Expenditure Account)
for the year ended 31 March 2022

15 Comparative income and expenditure by fund type

	Unrestricted Funds		Restricted Funds	
	2022	2021	2022	2021
	£	£	£	£
Income from:				
Income from donations	100	-	-	-
Income from charitable activities	-	15,000	103,989	93,292
Other incoming resources	23,025	19,425	-	-
Bank interest	2	8	-	-
Total incoming resources	23,127	34,433	103,989	93,292
Expenditure on:				
Charitable activities	17,205	18,452	106,284	94,134
Net incoming / (outgoing) resources	5,922	15,981	(2,295)	(842)
Transfers between funds	-	(289)	-	289
Net movement in funds	5,922	15,692	(2,295)	(553)
Reconciliation of funds				
Total funds as at 01 April 2021	30,932	15,240	28,470	29,023
Total funds as at 31 March 2022	36,854	30,932	26,175	28,470

THE A.C.Y.P. CENTRE LIMITED

England & Wales - Charity number 1122187

Accounts

THE A.C.Y.P CENTRE LIMITED

Charity number 1122187

A Company limited by guarantee number 06300278

Annual Report and Financial Statements for the year ended 31 March 2021

The logo for Greater Merseyside Community Accountancy Service (gmcas) features the lowercase letters 'gmcas' in a white, sans-serif font, centered within a solid black rectangular background.

Greater Merseyside Community
Accountancy Service

THE A.C.Y.P CENTRE LIMITED

Annual Report and Financial Statements for the year ended 31 March 2021

Contents	Page
Trustees' Annual Report	2 to 3
Independent Examiner's Report	4
Statement of financial activities	5
Balance sheet	6
Statement of Cash Flows	7
Notes to the accounts	8 to 16

Prepared by the Greater Merseyside Community Accountancy Service

THE A.C.Y.P CENTRE LIMITED

Trustees' report continued

Review of progress and achievements

The Directors had previously adopted a Business Plan for 2018-21 but regretfully found difficulty in implementing its final year targets.

We started the year in lockdown due to the coronavirus situation and ended the year in similar circumstances. During the year, the ever-changing instructions from the government for operation of the community centre offered many challenges.

A large percentage of our user group activities were either totally unachievable or at least severely affected. Our face to face work with children and young people was almost non-existent. However due to our superb, innovative staff, a switch to social media/on-line contact allowed important continuity to be achieved with our young centre users. We were grateful for the additional financial support from Children in Need to enable this initiative to be successful.

Centre staff continued in place throughout the year with a mixture of home based work and attendance in the office. This enabled the centre to have a presence whenever needed by our community. Evidence of this has shown itself in all our user groups, and indeed several new groups lining up to be welcomed back into the centre as we approached relaxation of restrictions.

Although room hire income naturally plummeted, we were fortunate enough to receive support grants from the local council and some of our funders. One such grant allowed us to operate a food distribution programme during the most difficult times of the pandemic for our community.

An advantage of having an almost empty centre has allowed us to continue, in earnest, our programme of improvements within and around the building.

We are extremely fortunate to have and be appreciative of our loyal, hard-working and versatile staff and volunteers. They have enabled us to be positive about the future after a very trying and worrying year.

Towards the end of the year, we have been able to adopt a new 5 year Business Plan to take us through to 2026. This plan includes an initial year of looking to complete actions delayed by the pandemic, and seeks to move our organisation towards self-sustainability within the 5 year course of the plan.

THE A.C.Y.P CENTRE LIMITED

Reserves Policy

The trustees are currently reviewing the adequacy of the charity's reserves. The trustees are confident that reserves are sufficient to enable the charity to continue meeting its stated aims and objectives. The aim of the charity is to hold a minimum of three months running costs while moving towards holding a reserve of six months costs. The trustees consider that a reserve of this size would allow for any eventuality occurring, which could cause funding sources to become exhausted. A six month period would allow for alternative funding to be sought to maintain sustainability of the company.

Risk Management

The trustees have assessed the major risks to which the charity is or may be exposed, and in particular those related to the operations and financing of the charity. It is satisfied that by reviewing its policies, procedures and systems regularly it is mitigating its exposure to major risks.

Statement of Directors' responsibilities

Company law requires the directors to prepare financial accounts for each year which give a true and fair view of the state of affairs of the charitable company and of the incoming resources and application of resources, including the income and expenditure of the charity for that period. In preparing those financial statements, the trustees are required to:

- select suitable accounting policies and apply them consistently;

- observe the methods and principles in the Charities SORP

- make judgements and estimates that are reasonable and prudent;

- state whether applicable UK accounting standards have been followed, subject to any material departures disclosed and explained in the financial statements.

- prepare the financial statements on a going concern basis unless it is inappropriate to presume that the charity will continue in business;

The trustees are responsible for keeping proper accounting records that disclose with reasonable accuracy at any time the financial position of the charity and to enable them to ensure that the financial statements comply with the Companies Act 2006. They are also responsible for safeguarding the assets of the charity and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

The trustees are responsible for the maintenance and integrity of the corporate and financial information included on the charitable company's website. Legislation in the United Kingdom governing the preparation and dissemination of financial statements may differ from legislation in other jurisdictions.

Approved by the Board on 9th June 2021 and signed on behalf of the directors by:

David James Bishop

David James Bishop
Director / Trustee

Reference and Administrative Details

THE A.C.Y.P CENTRE LIMITED

Charity number 1122187

A Company limited by guarantee number 06300278

The trustees, who are the directors of the company for the purposes of company law, are pleased to present their report and financial statements together with the independent examiner's report for the year ended 31 March 2021.

Name	Position	Dates
David James Bishop		
Peter Bold		
Lorraine Brunt		
John Fulham		
Patricia Long		
Nicola Anders		

Method of appointment

Members of the board of trustees, who are the directors for the purpose of company law and trustees for the purpose of charity law who served during the year are set out above. The trustees meet monthly and receive reports from management to manage their charity's affairs.

Registered address

54 Kentmere Avenue
St Helens
Merseyside
WA11 7PG

Bankers

Natwest
5 Ormskirk Street
St Helens
WA10 1DR

Governing document

Memorandum and Articles of Association Incorporated 3 July 2007 as amended by certificate of incorporation upon change of name dated 3rd June 2008. Registered as a Charity on 7th January 2008 number 1122187

Objects of the organisation

To promote the benefit of the local community in the Moss Bank and surrounding areas of St Helens borough, without distinction or prejudice, and promote the health and development of children and young people through activities which offers safe, supervised, constructive social opportunities.

Independent Examiner

Jane Williams

Greater Merseyside Community Accountancy Service

Beacon Building
College Street
St Helens
WA10 1TF

Approval

This report, which has been prepared in accordance with the provisions in the Companies Act 2006 relating to small companies, was approved by the trustees on 9th June 2021 and signed on their behalf by:

Independent Examiner's report to the trustees of The A.C.Y.P Centre Limited

I report on the accounts of the charity for the year ended 31st March 2021 set out on pages 6 to 12

Respective responsibilities of the Trustees and examiner

The charity's trustees (who are also the directors of the company for the purposes of company law) are responsible for the preparation of the accounts. The trustees consider that an audit is not required for this year under section 144(2) of the Charities Act 2011 (the 2011 Act) and that an independent examination is needed. Having satisfied myself that the charity is not subject to audit under company law and is eligible for independent examination, it is my responsibility to:

- examine the accounts under section 145 of the 2011 Act;
- to follow the procedures laid down in the general directions given by the Charity Commission under section 145(5)(b) of the 2011 Act; and
- state whether particular matters have come to my attention.

Basis of Independent examiner's statement

My examination was carried out in accordance with the general Directions given by the Charity Commissioners. An examination includes a review of the accounting records kept by the charity and a comparison of the accounts presented with those records. It also includes consideration of any unusual items or disclosures in the accounts, and seeking explanations from you as trustees concerning any such matters. The procedures undertaken do not provide all the evidence that would be required in an audit and consequently no opinion is given as to whether the accounts present a 'true and fair view' and the report is limited to those matters set out in the statement below.

Independent examiner's statement

In connection with my examination, no matter has come to my attention:

1) which gives me reasonable cause to believe that in any material respect the requirements:

- to keep accounting records in accordance with section 386 of the Companies Act 2006; and
- to prepare accounts which accord with the accounting records and to comply with the accounting requirements of section 396 of the Companies Act 2006 and with the methods and principles of the Statement of Recommended Practice: Accounting and Reporting by Charities

have not been met; or

2) to which, in my opinion, attention should be drawn in order to enable a proper understanding of the accounts to be reached.

Jane Williams

Jane Williams
MAAT
Greater Merseyside Community Accountancy Service
Beacon Building
College Street
St Helens
WA10 1TF

9th June 2021

THE A.C.Y.P CENTRE LIMITED
Statement of Financial Activities
(Including Income & Expenditure Account)
for the year ended 31 March 2021

	Notes	2021 Unrestricted funds £	2021 Restricted funds £	2021 Total funds £	2020 Total funds £
Income from:					
Income from donations	(4)	-	-	-	371
Income from charitable activities	(5)	15,000	93,292	108,292	91,875
Other incoming resources	(6)	19,425	-	19,425	30,224
Bank interest		8	-	8	40
Total incoming resources		<u>34,433</u>	<u>93,292</u>	<u>127,725</u>	<u>122,510</u>
Resources expended					
Charitable activities	(7)	<u>18,452</u>	<u>94,134</u>	<u>112,586</u>	<u>121,506</u>
Net incoming / (outgoing) resources		15,981	(842)	15,139	1,005
Transfers between funds		<u>(289)</u>	<u>289</u>	<u>-</u>	<u>-</u>
Net movement in funds		15,692	(553)	15,139	1,005
Reconciliation of funds					
Total funds as at 01 April 2020		<u>15,237</u>	<u>29,023</u>	<u>44,260</u>	<u>43,255</u>
Total funds as at 31 March 2021	(7a)	<u>30,929</u>	<u>28,470</u>	<u>59,399</u>	<u>44,260</u>

The above statement includes all gains and losses recognised during the year.
All activities are regarded as continuing.
The Notes on pages 9 to 15 form an integral part of these accounts.

THE A.C.Y.P CENTRE LIMITED

Charity number 1122187

A Company limited by guarantee number 06300278

Balance sheet

as at 31 March 2021

	2021	2021	2021	2020
	Unrestricted	Restricted	Total	Total
	£	£	£	£
Fixed Assets				
Tangible Assets	(10) 10,511	-	10,511	12,613
Total fixed assets	<u>10,511</u>	<u>-</u>	<u>10,511</u>	<u>12,613</u>
Current Assets				
Debtors and prepayments	(11) -	-	-	1,542
Cash at bank and in hand	(12) 29,791	28,470	58,261	43,086
Total current assets	<u>29,791</u>	<u>28,470</u>	<u>58,261</u>	<u>44,628</u>
Current liabilities:				
amounts falling due within one year				
Creditors (due within one year)	(13) 9,373	-	9,373	12,982
Total current liabilities	<u>9,373</u>	<u>-</u>	<u>9,373</u>	<u>12,982</u>
Net Assets	<u>30,929</u>	<u>28,470</u>	<u>59,399</u>	<u>44,260</u>
Funds of the charity				
Restricted Funds	-	28,470	28,470	29,023
Unrestricted funds	30,929	-	30,929	15,237
Total Funds	(15) <u>30,929</u>	<u>28,470</u>	<u>59,399</u>	<u>44,260</u>

The trustees (who are also the directors of the company for the purposes of company law) confirm that for the year ended 31 March 2021

the company was entitled to exemption from audit under section 477 of the Companies Act 2006, and

the members have not required the company to obtain an audit of its accounts for the year in question in accordance with section 476 of the Act

the trustees acknowledge their responsibilities for complying with the requirements of the Act with respect to accounting records and the preparation of accounts

The notes on pages 9 to 15 form an integral part of these accounts.

These accounts, which have been prepared in accordance with the provisions in the Companies Act 2006 relating to small companies, were approved by the trustees on 9th June 2021 and signed on their behalf by:

Peter Bold

Peter Bold
Director / Trustee

THE A.C.Y.P CENTRE LIMITED
STATEMENT OF CASH FLOWS
FOR THE YEAR ENDED 31 March 2021

		2021	2020
		Total	Total
		£	£
Cash flows from operating activities:			
Net income/(expenditure) per SOFA		15,139	1,005
Investment income		(8)	(40)
Depreciation		2,102	2,102
(Increase)/decrease in debtors	(5)	1,542	0
Increase/(decrease) in creditors		<u>(3,608)</u>	<u>(7,607)</u>
		<u>15,167</u>	<u>(4,540)</u>
Cash flows from investing activities			
Investment income	(6)	<u>8</u>	<u>40</u>
Net increase/(decrease in cash:		15,175	(4,500)
Total cash as at 01 April 2020		<u>43,086</u>	<u>47,586</u>
Total cash as at 31 March 2021		<u>58,261</u>	<u>43,086</u>

The notes on pages 9 to 15 form an integral part of these accounts.

THE A.C.Y.P CENTRE LIMITED

Notes to the accounts

for the year ended 31 March 2021

1 Basis of preparation

These accounts (financial statements) have been prepared under the historical cost convention,

- 1.1 with items recognised at cost or transaction value, unless otherwise stated in the relevant note(s), in accordance with:
 - (a) The Charities Act 2011
 - (b) The Companies Act 2006
 - (c) The Financial Reporting Standard applicable in the UK and the Republic of Ireland: FRS 102
 - (d) Accounting & Reporting by Charities: Statement of Recommended Practice (Charities SORP FRS 102) (effective January 2015)
- 1.2 The charity meets the definition of a public benefit entity as defined by FRS 102
- 1.3 The trustees consider that there are not material uncertainties about the charity's ability to continue as a going concern.

2 Accounting Policies

2.1 Fund accounting

- (a) Unrestricted funds are those that can be expended at the discretion of the trustees in the furtherance of the objects of the charity.
- (b) Restricted funds are those that may only be used for specific purposes. Restrictions arise when specified by the donor, or when funds are raised for specific purposes.
- (c) The purposes of the funds are shown in Note 7a.

2.2 Income

- (a) Income is recognised and included in the Statement of Financial Activities (SOFA) when the charity becomes entitled to the income; receipt is probable; and the monetary value can be measured with sufficient reliability.
- (b) Where income has related expenditure (e.g. creche), the income and related expenditure are reported gross in the SOFA.
- (c) Bank interest is recognised when credited to the account.
- (d) Gift Aid, where appropriate, is recognised in the same accounting period as the donation to which it relates.
- (e) Income, which is subject to conditions that the charity has yet to fulfil, or which is specifically for use in a future accounting period, is treated as deferred income.

2.3 Expenditure and liabilities

- (a) Expenditure is recognised on the accruals basis.
- (b) The charity is not registered for VAT, thus all costs are shown inclusive of VAT charged.
- (c) Liabilities are recognised as soon as there is a legal or constructive obligation to pay out resources.
- (d) Governance costs include the costs of preparation and examination of the statutory accounts, the cost of trustee meetings and the cost of any legal advice to trustees on governance or constitutional matters.

THE A.C.Y.P CENTRE LIMITED

Notes to the accounts

for the year ended 31 March 2021

2.4 Tangible Fixed Assets

(a) Tangible fixed assets are capitalised if they can be used for more than one year and cost at least £250. They are valued at cost or, if gifted, at their value on receipt.

Rates of depreciation

Building Improvements: 10% straight line basis to nil

Fixtures and fittings: 15% straight line basis to nil

Equipment: 33% straight line basis to nil

2.5 Debtors

(a) Debtors are recognised at the settlement amount due.

(b) Prepayments are valued at the amount prepaid.

2.6 Cash

(a) Cash comprises bank deposits repayable on demand and any short-term highly liquid investments with a maturity date of three months or less from the date of acquisition or opening of the deposit or similar account.

2.7 Creditors

(a) Creditors are recognised where the charity has a present obligation resulting from a past event that will probably result in the transfer of funds to a third party and the amount due to settle the obligation can be measured or estimated reliably. Creditors are normally recognised at their settlement amount, usually the invoice amount.

(b) Accrued charges are normally valued at their settlement amount.

2.8 Taxation

The charity is not liable to income tax or capital gains tax on its charitable activities.

3 Transactions with trustees and related parties

During the accounting period one trustee L Brunt received £4,422 for providing cleaning and administration services at the centre (2020: £3,809)

Owing to the nature of the charity's activities and the composition of the board of trustees (being drawn from local statutory and voluntary organisation), it is inevitable that transactions will take place with organisations in which a trustee may have an interest. All transactions in which a trustee may have an interest are conducted at arm's length and in accordance with the charity's financial regulations and expenditure procedures. No transactions were identified which should be disclosed under FRS 102.

THE A.C.Y.P CENTRE LIMITED

Notes to accounts

for the year ended 31 March 2021

4 Income from donations

	Unrestricted funds £	Restricted funds £	Total funds £	Total funds £
Donations	-	-	-	371
	<u>-</u>	<u>-</u>	<u>-</u>	<u>371</u>

5 Income from charitable activities

	2021 Unrestricted funds £	2021 Restricted funds £	2021 Total funds £	2020 Total funds £
BBC Children in Need	-	9,726	9,726	10,000
BiG Lottery Reaching Communities	-	58,698	58,698	56,925
John Moores Foundation	-	-	-	5,000
Warburtons Family Matters	-	400	400	250
LCR Cares	-	5,000	5,000	-
The Steve Morgan Foundation	-	3,920	3,920	-
BBC CiN COVID 19 Booster	-	1,500	1,500	-
BBC CiN COVID 19 Next Steps	-	6,748	6,748	-
Amazon	5,000	-	5,000	-
The Foyle Foundation	-	7,000	7,000	-
ASDA Community Champions	-	300	300	-
St Helens Council: COVID 19 Support grant	10,000	-	10,000	-
Woodward Charitable Trust	-	-	-	500
PH Holt Foundation	-	-	-	11,200
Skelton Charity	-	-	-	1,500
Cash for Kids	-	-	-	1,500
LCVS Community Impact	-	-	-	2,000
Elizabeth Rathbone Fdtn	-	-	-	3,000
	<u>15,000</u>	<u>93,292</u>	<u>108,292</u>	<u>91,875</u>

6 Other Incoming resources from charitable activities

	Unrestricted funds £	Restricted funds £	Total funds £	Total funds £
Room Hires	19,275	-	19,275	30,224
Fundraising	150	-	150	-
	<u>19,425</u>	<u>-</u>	<u>19,425</u>	<u>30,224</u>

THE A.C.Y.P CENTRE LIMITED

Notes to the accounts

for the year ended 31 March 2021

7 Expenditure of charitable activities

	2021	2021	2021	2020
	Unrestricted	Restricted	Total	Total
	funds	funds	funds	funds
	£	£	£	£
Direct Costs				
Salaries and NICs	(3) 601	65,744	66,345	64,697
Payroll costs	424	136	560	435
Events and activities	554	5,861	6,415	3,866
Building & Premises Costs	6,886	5,184	12,070	12,660
Rent	150	150	300	300
Travel and transport	-	192	192	119
Insurance	1,542	-	1,542	1,542
Equipment	95	1,229	1,324	3,804
Consultancy	462	2,610	3,072	13,794
Volunteer costs	1,009	160	1,169	23
Training	35	580	615	946
Depreciation	2,102	-	2,102	2,102
Bank Charges	140	19	159	259
Utilities	305	6,846	7,151	9,358
Cleaning	1,360	3,538	4,898	4,627
Telephone, IT and postage	599	1,303	1,902	1,388
Stationery and printing	11	305	316	511
Refreshments	56	11	67	407
Subscriptions and memberships	610	266	876	205
Governance Costs	(8) 1,511	-	1,511	463
Total resources expended	18,452	94,134	112,586	121,506

THE A.C.Y.P CENTRE LIMITED

Notes to the accounts

for the year ended 31 March 2021

7a Restricted funds summary	Balance b/f £	Incoming £	Outgoing £	Transfers £	Balance c/f £
BBC CiN	521	9,726	10,536	289	-
BiG Lottery RC	13,182	58,698	60,147	-	11,733
Postcode Community Trust	327	-	135	-	192
Warburtons Family Matters	250	400	517	-	133
PH Holt Foundation	8,243	-	8,243	-	-
Cash for Kids	1,500	-	989	-	511
LCVS Community Impact	2,000	-	-	-	2,000
Elizabeth Rathbone Fdtn	3,000	-	-	-	3,000
LCR Cares	-	5,000	5,000	-	-
The Steve Morgan Fdtn	-	3,920	3,920	-	-
BBC CiN COVID 19 Booster	-	1,500	1,500	-	-
BBC CiN COVID 19 Next Steps	-	6,748	3,147	-	3,601
The Foyle Foundation	-	7,000	-	-	7,000
ASDA Community Champions	-	300	-	-	300
	<u>29,023</u>	<u>93,292</u>	<u>94,134</u>	<u>289</u>	<u>28,470</u>

Purpose of restricted funds

BBC Children in Need contributed towards our Children & Young People's Services.

BiG Lottery Reaching Communities provided a grant of £303,676 in August 2018. This funding is for 2 posts, community celebration events and volunteer expenses. At 31 March 2021 the balance of that fund was £146,426.

The Steve Morgan Foundation provided funding to cover loss of income due to Covid restrictions. To assist towards running costs of the building.

The Foyle Foundation have provided funding for our Centre Support Worker.

LCR Cares have provided funding towards providing emergency food hampers.

The Postcode Community Trust have provided funding for our Craft Project

Funding transfers represent contributions towards room hire costs

8 Governance Costs	2021 £	2020 £
Independent Examiners' fee	450	450
Annual Return Fee	13	13
Legal Fees	1,048	-
	<u>1,511</u>	<u>463</u>
9 Staff costs and numbers	2021 £	2020 £
Gross salaries	65,208	58,926
Other wages	862	5,421
Social security costs	-	131
Pension	274	220
	<u>66,345</u>	<u>64,697</u>

No employee earned £60,000 per annum or more in the current accounting period

The average number of employees during the year was 3 FTE (2020:3)

THE A.C.Y.P CENTRE LIMITED

Notes to the accounts

for the year ended 31 March 2021

10 Tangible assets	Fixtures & Fittings	Building Improvements	Computers & Equipment	2021 Total
	£	£	£	£
Cost				
At 1 April 2020	20,750	21,021	4,050	45,821
Additions	-	-	-	-
At 31 March 2021	20,750	21,021	4,050	45,821
Depreciation				
At 1 April 2020	20,750	8,408	4,050	33,208
Charge for year	-	2,102	-	2,102
At 31 March 2021	20,750	10,510	4,050	35,310
Net book value				
At 31 March 2021	-	10,511	-	10,511
At 31 March 2020	-	12,613	-	12,613
11 Debtors and prepayments			2021	2020
			£	£
Debtors			-	-
Prepayments			-	1,542
			-	1,542
12 Cash at bank and in hand			2021	2020
			£	£
Current Account			38,133	22,863
Business Account			20,105	20,097
Cash in hand			23	127
			58,261	43,086
13 Creditors and accruals			2021	2020
			£	£
Creditors			8,409	12,982
Accruals			964	-
			9,373	12,982

THE A.C.Y.P CENTRE LIMITED
Notes to the accounts
for the year ended 31 March 2021

14 Analysis of Charitable Activities

	Notes	Centre Costs	BiG Lottery RC	BBC CIN	Warburtons Family Matters	Postcode Com Trust	PH Holt Fdtn	Cash for Kids	LCR Cares	Steve Morgan	BBC CiN COVID 19 Booster	BBC CiN COVID 19 Next Steps	Total 2021
		£	£	£	£	£	£	£	£	£	£	£	£
Salaries and NICs	(4a)	601	45,262	10,012	-	135	8,243	-	-	-	-	2,092	66,345
Payroll costs		424	-	-	-	-	-	-	-	136	-	-	560
Events and activities		554	135	150	-	-	-	-	4,148	-	866	562	6,415
Building & Premises Costs		6,886	2,919	100	123	-	-	-	-	2,042	-	-	12,070
Rent		150	75	-	-	-	-	-	-	75	-	-	300
Travel and transport		-	-	-	-	-	-	-	192	-	-	-	192
Insurance		1,542	-	-	-	-	-	-	-	-	-	-	1,542
Equipment		95	-	-	-	-	-	989	-	-	94	146	1,324
Consultancy		462	2,610	-	-	-	-	-	-	-	-	-	3,072
Volunteer costs		1,009	-	-	160	-	-	-	-	-	-	-	1,169
Training		35	-	-	-	-	-	-	-	-	540	40	615
Depreciation		2,102	-	-	-	-	-	-	-	-	-	-	2,102
Bank Charges		140	19	-	-	-	-	-	-	-	-	-	159
Utilities		305	5,059	228	-	-	-	-	355	1,204	-	-	7,151
Cleaning		1,360	3,407	-	14	-	-	-	117	-	-	-	4,898
Telephone, IT and postage		599	465	46	186	-	-	-	74	412	-	120	1,902
Stationery and printing		11	122	-	34	-	-	-	114	35	-	-	316
Refreshments		56	11	-	-	-	-	-	-	-	-	-	67
Subscriptions and memberships		610	62	-	-	-	-	-	-	17	-	187	876
Governance Costs		1,511	-	-	-	-	-	-	-	-	-	-	1,511
		<u>18,452</u>	<u>60,146</u>	<u>10,536</u>	<u>517</u>	<u>135</u>	<u>8,243</u>	<u>989</u>	<u>5,000</u>	<u>3,921</u>	<u>1,500</u>	<u>3,147</u>	<u>112,586</u>

THE A.C.Y.P CENTRE LIMITED
Statement of Financial Activities
(Including Income & Expenditure Account)
for the year ended 31 March 2021

15 Comparative income and expenditure by fund type

	Unrestricted Funds		Restricted Funds	
	2021	2020	2021	2020
	£	£	£	£
Income from:				
Income from donations	-	179	-	192
Income from charitable activities	15,000	-	93,292	91,875
Other incoming resources	19,425	30,225	-	-
Bank interest	8	40	-	-
Total incoming resources	34,433	30,444	93,292	92,067
Expenditure on:				
Charitable activities	18,452	26,108	94,134	95,398
Net incoming / (outgoing) resources	15,981	4,336	(842)	(3,331)
Transfers between funds	(289)	1,441	289	(1,441)
Net movement in funds	15,692	5,777	(553)	(4,772)
Reconciliation of funds				
Total funds as at 01 April 2020	15,240	9,463	29,023	33,795
Total funds as at 31 March 2021	30,932	15,240	28,470	29,023