

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

The logo for Greater Merseyside Community Accountancy Service (gmcas) features the lowercase letters 'gmcas' in white, set against 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 2023

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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

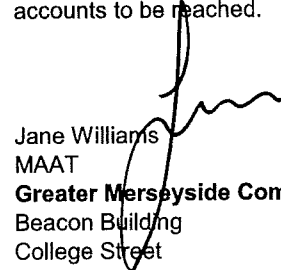
In connection with my examination, no matter has come to my attention:

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 Unrestricted funds £	2023 Restricted funds £	2023 Total funds £	2022 Total 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		32,842	84,155	116,997	127,116
Resources expended					
Charitable activities	(7)	33,533	106,053	139,586	123,489
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		36,850	26,176	63,026	59,399
Total funds as at 31 March 2023	(7a)	36,159	4,278	40,437	63,026

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) 6,307	-	6,307	8,409
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) 30,629	4,278	34,907	58,358
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) 778	-	778	5,282
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	36,159	-	36,159	36,850
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

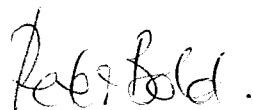
the company was entitled to exemption from audit under section 477 of the Companies Act 2006, and

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:		<u>(23,449)</u>	<u>97</u>
Total cash as at 01 April 2022		<u>58,358</u>	<u>58,261</u>
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 Fdn	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
<u>Cost</u>		£	£	£
At 1 April 2022	20,750	21,021	4,050	45,821
Additions	-	-	-	-
At 31 March 2023	20,750	21,021	4,050	45,821
<u>Depreciation</u>				
At 1 April 2022	20,750	12,612	4,050	37,412
Charge for year	-	2,102	-	2,102
At 31 March 2023	20,750	14,714	4,050	39,514
<u>Net book value</u>				
At 31 March 2023	-	6,307	-	6,307
At 31 March 2022	-	8,409	-	8,409
11 Debtors and prepayments			2023 £	2022 £
Debtors			-	-
Prepayments			-	1,542
			-	1,542
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
			34,907	58,358
13 Creditors and accruals			2023 £	2022 £
Creditors			-	3,836
Accruals			778	1,446
			778	5,282

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	-	-	-	-	1,702	169	-	6,449
Building & Premises Costs		-	3,425	-	-	-	-	-	1,976	-	-	-	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		-	-	-	-	-	-	-	-	-	-	-	-
Governance Costs		-	225	-	-	-	-	-	-	-	-	-	48
		-	63,923	9,635	2,000	8,584	5,081	10,900	2,000	1,942	169	1,819	106,053
		-											225

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