AINSDALE LUNCH AND LEISURE

England & Wales · Charity number 1129183

Details

Other names	AINSDALE COMMUNITY CARE
Status	Registered
Legal form	Charitable company
Company number	06846070
Registered	2009-04-16
Register	View on the Charity Commission register

Contact

Address	Ainsdale Methodist Church Liverpool Road Southport PR8 3NQ
Phone	01704574838
Email	info@ainsdalelunchandleisure.org.uk
Website	ainsdalelunchandleisure.org.uk

Activities

Objects: FOR THE PUBLIC BENEFIT, TO PROVIDE FOR:(A) THE RELIEF OF THOSE IN NEED BY REASON OF AGE, ILL-HEALTH, DISABILITY, FINANCIAL HARDSHIP OR OTHER DISADVANTAGE;(B) THE ADVANCEMENT OF HEALTH;(C) THE ADVANCEMENT OF CITIZENSHIP; AND(D) SUCH OTHER SIMILAR PURPOSES RECOGNISED BY ENGLISH LAW AS CHARITABLE AS THE CHARITY SHALL DETERMINE FROM TIME TO TIME.

Activities: Welcoming facility providing a Luncheon Club 5 days a week with a delivery service to the housebound.Range of weekly activities focussing on Health, Wellbeing & Learning as well as Social activities.Open to the local Ainsdale community and environs with the aim of reducing loneliness & social isolation amongst its older citizens.Volunteering opportunities for those both able and less able.

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Classification

- **How:** Provides Services
- **What:** General Charitable Purposes, Education/training, Disability, Amateur Sport, Economic/community Development/employment
- **Who:** Elderly/old People, People With Disabilities, The General Public/mankind

Geography

- **Area of benefit:** UNDEFINED. IN PRACTICE, LOCAL.
- Sefton

Finances

Period end	Income	Expenditure	Assets	Employees
2025-03-31	£165,758	£154,060	-	-
2024-03-31	£154,383	£133,084	-	-
2023-03-31	£96,590	£109,039	-	-
2022-03-31	£119,186	£117,288	-	-
2021-03-31	£103,355	£86,195	-	-

Trustees

Name	Role	Appointed
Doreen Mary Goulding		2015-09-15
JUDITH MARY WILLIAMS		2026-02-03
Janet Sorsby		2023-12-06
ROB HEMMINGS		2009-03-13
Rev Patrick Michael Evans		2021-04-01
Robert Harold Taylor		2015-02-03
TERRY JOHN DURRANCE		2011-11-01

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AINSDALE LUNCH AND LEISURE

England & Wales - Charity number 1129183

Accounts

Ainsdale Lunch and Leisure

Charity No. 1129183

Company No. 06846070

Trustees' Report and Unaudited Accounts

31 March 2025

Ainsdale Lunch and Leisure
Trustees Annual Report

The trustees, who are also directors of the charity for the purposes of the Companies Act 2006, herein present their report with the unaudited financial statements of the charity for the year ended 31 March 2025.
The financial statements have been prepared in accordance with the accounting policies set out in Note 1 to the accounts and comply with the charity's governing document, the Charities Act 2011, the Companies Act 2006 and Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard 102 applicable in the UK and Republic of Ireland.

REFERENCE AND ADMINISTRATIVE DETAILS

Company No. 06846070

Charity No. 1129183

Registered Office

Ainsdale Methodist Church
Liverpool Road
Southport
Merseyside
PR8 3NQ

Directors and Trustees
The Directors of the charitable company are its Trustees for the purposes of charity law.
The following Directors and Trustees served during the year:

T.J. Durrance
P.M. Evans
D.M. Goulding
R.A. Hemmings
K. Lowe
K.G. Revill
R.H. Taylor

Company Secretary

J. Sorsby

Key Management Personnel

Chair K Lowe

Accountants

Sefton Council for Voluntary Service
Burlington House
Crosby Road North
Waterloo
Liverpool

Ainsdale Lunch and Leisure
Trustees Annual Report

Lunch Club:

In the reporting period the number of meals prepared totalled 7,300 a significant increase upon the 6,330 prepared in the same period last year. Of these 7,300 meals, 1,905 were delivered to the housebound locally, these numbers seeing a reduction on the 2,958 delivered the previous year. This continued trend, potentially influenced by the influx of 'at home' care services, further highlights the significant growth in demand for our onsite services and the companionship, camaraderie and safe space accessible through us. When considering on-site meals only, figures show a 59% increase year on year.

Cafe:

The Ainsdale Lunch and Leisure Community Café dovetails neatly with our Luncheon Club, offering an affordable menu of hot and cold food, alongside quality teas and coffees sourced with consideration to their ethical production. The café, has become a regular weekly stop off for those attending our activities, who want to stop and chat either before or after class. We provide a space that is both welcoming and supportive, where our service users feel significant and seen, as has always been our aim.

The café, has become a favoured stop-off for other older adult groups locally, who appreciate the welcoming, no-pressure space. Their positive feedback further highlights the need for our services, and cements our position as a link-hub within the community.

Leisure Activities:

Like the meals service, we are seeing an increase in the number of activities and in some cases, an increase in attendance. Our activities and how they operate are always subject to review.

Activities provided during the year were focussed to support both physical and mental health. Classes could be bespoke packaged to fit each service user's individual preferences and needs.

On offer each week were: Art, Vital Motion, Needlework, Tai-Chi, Tai-Chi Strength & Balance, Guitar, Indoor Bowling, Table Tennis, Ukulele, Fit4Life, Singing for All, Gardening, Music for All, Monday Social, Family History, and Technology Support.

We remain grateful for the support of volunteers who continue to lead on certain activities (Singing for All, Music for All, Ukulele, Games Afternoon, Monday Social, Family History, Tech Support & Guitar). Also, some groups continue to be self-led e.g. Needlework, Table-Tennis and Gardening.

This year saw us offer Mindful Journey's a series of free art and craft sessions, inclusive of lunch and funded via a Living Well Sefton Neighbourhood Locality Grant. This was a partnership initiative, that also saw us working with and supporting, a local community group via provision of healthy packed lunches for their own Mindful Journey sessions. These sessions were an immense success and incredibly popular among our older adults, we hope to offer similar opportunities in the coming year.

Charity Shop

The shop continues to provide important revenue to support the work of the charity, and, complimentary to our other activities, provides an important service to the community. The shop is now accessible to the public 5 days a week. Maintaining consistency in volunteer cover remains challenging, we are, however, hopeful of further progress during the coming year. Sales through items listed on EBay continue to provide valuable income. This too is a volunteer led service.

Garden

Ainsdale Lunch and Leisure

Trustees Annual Report

Ainsdale Lunch and Leisure is a Company Limited by Guarantee and was incorporated on 13th March 2009. The Company was established under a Memorandum of Agreement, which established the objects and powers of the Company and is governed under its Articles of Association. It is registered with the Charity Commission. Anyone over the age of 18 can become a Stakeholder Member of the Company and there are currently 50 Stakeholder Members. Every Stakeholder Member undertakes to contribute such amount as required (not exceeding £10) if the Charity should be wound up.

As set out in the Articles of Association not less than 51% of Trustees must be nominated by or approved for nomination by Ainsdale Methodist Church and Southport Methodist Circuit with a lesser proportion being elected by Stakeholder Members of the charitable company attending the Annual General Meeting. The longest serving one third of Trustees retires each year and are able to offer themselves for re-election. trustees may co-opt new trustees provided they do not exceed the maximum agreed by Stakeholder Members, and the co-opted trustees must retire at the next Annual General Meeting and they must not be taken into account in determining the Trustees who are to retire by rotation.

New Trustees meet the Chair of the Board and Manager, are informed of the obligations of Trustees, and are given relevant information when they start.

The Board of Trustees, which must have a minimum of 3 trustees but no maximum unless agreed by an ordinary resolution of the Stakeholder Members, which currently sets the maximum number of trustees at 9, administers the charity.

The Trustees meet regularly throughout the year and are responsible for the strategic direction and policy of the Charity. There is a sub-committee covering finance which normally meets quarterly. Ainsdale Methodist Church and Ainsdale Lunch and Leisure work closely together to the benefit of both organisations and a steering group with representatives from each meets 4 times a year.

All members of the Board give their time voluntarily and receive no benefit/remuneration from the Charity. Any connection between a Trustee or Manager of the charity and any client or supplier is disclosed to the full Board of Trustees in the same way as any other contractual relationship with a related party. In the current year no such related party transactions were reported.

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. The Trustees are also responsible for safeguarding the assets of the charity and hence taking reasonable steps for the prevention and detection of fraud and other irregularities.

The above report has been prepared in accordance with the provisions applicable to companies subject to the small companies regime as set out in Part 15 of the Companies Act 2006 and in accordance with the Charities SORP (FRS 102).

Signed on behalf of the board

J. Sorsby

J. Sorsby
Company Secretary
10 October 2025

R.A. Hemmings
Trustee
10 October 2025

Ainsdale Lunch and Leisure
Statement of Financial Activities

for the year ended 31 March 2025

	Notes	Unrestricted funds 2025 £	Restricted funds 2025 £	Total funds 2025 £	Total funds 2024 £
Income and endowments from:					
Donations and legacies	4	1,406	78,622	80,028	69,881
Charitable activities	5	83,281	-	83,281	82,454
Other trading activities	6	107	-	107	76
Investments	7	2,342	-	2,342	1,972
Total		87,136	78,622	165,758	154,383
Expenditure on:					
Charitable activities	8	95,230	58,830	154,060	133,084
Total		95,230	58,830	154,060	133,084
Net gains on investments		-	-	-	-
Net income	9	(8,094)	19,792	11,698	21,299
Transfers between funds		-	-	-	-
Net income before other gains/(losses)		(8,094)	19,792	11,698	21,299
Other gains and losses					
Net movement in funds		(8,094)	19,792	11,698	21,299
Reconciliation of funds:					
Total funds brought forward		73,590	2,041	75,631	54,332
Total funds carried forward		65,496	21,833	87,329	75,631

Ainsdale Lunch and Leisure
Balance Sheet
at 31 March 2025

Company No. 06846070

	Notes	2025 £	2024 £
Fixed assets			
Tangible assets	11	-	123
		-	123
Current assets			
Cash at bank and in hand		87,932	78,487
		87,932	78,487
Creditors: Amount falling due within one year	12	(603)	(2,979)
Net current assets		87,329	75,508
Total assets less current liabilities		87,329	75,631
Net assets excluding pension asset or liability		87,329	75,631
Total net assets		87,329	75,631
The funds of the charity			
Restricted funds	13		
Restricted income funds		21,833	2,041
		21,833	2,041
Unrestricted funds	13		
General funds		65,496	73,467
Designated funds		-	123
		65,496	73,590
Reserves	13		
Total funds		87,329	75,631

These accounts have been prepared in accordance with the special provisions of Part 15 of the Companies Act 2006 relating to small companies.
For the year ended 31 March 2025 the company was entitled to exemption under section 477 of the Companies Act 2006 relating to small companies.
The members have not required the company to obtain an audit in accordance with section 476 of the Companies Act 2006.
The directors acknowledge their responsibilities for complying with the requirements of the Companies Act 2006 with respect to accounting records and the preparation of accounts.

Approved by the board on 10 October 2025

And signed on its behalf by:

R. M. Hemmings

R.A. Hemmings
Trustee
10 October 2025

J. Sorsby

J. Sorsby
Company Secretary
10 October 2025

Ainsdale Lunch and Leisure
Notes to the Accounts

Income

Recognition of income	Income is included in the Statement of Financial Activities (SoFA) when the charity becomes entitled to, and virtually certain to receive, the income and the amount of the income can be measured with sufficient reliability.
Income with related expenditure	Where income has related expenditure the income and related expenditure is reported gross in the SoFA.
Donations and legacies	Voluntary income received by way of grants, donations and gifts is included in the the SoFA when receivable and only when the Charity has unconditional entitlement to the income.
Tax reclaims on donations and gifts	Income from tax reclaims is included in the SoFA at the same time as the gift/donation to which it relates.
Donated services and facilities	These are only included in income (with an equivalent amount in expenditure) where the benefit to the Charity is reasonably quantifiable, measurable and material.
Volunteer help	The value of any volunteer help received is not included in the accounts.
Investment income	This is included in the accounts when receivable.
Gains/(losses) on revaluation of fixed assets	This includes any gain or loss resulting from revaluing investments to market value at the end of the year.
Gains/(losses) on investment assets	This includes any gain or loss on the sale of investments.

Expenditure

Recognition of expenditure	Expenditure is recognised on an accruals basis. Expenditure includes any VAT which cannot be fully recovered, and is reported as part of the expenditure to which it relates.
Expenditure on raising funds	These comprise the costs associated with attracting voluntary income, fundraising trading costs and investment management costs.
Expenditure on charitable activities	These comprise the costs incurred by the Charity in the delivery of its activities and services in the furtherance of its objects, including the making of grants and governance costs.
Grants payable	All grant expenditure is accounted for on an actual paid basis plus an accrual for grants that have been approved by the trustees at the end of the year but not yet paid.
Governance costs	These include those costs associated with meeting the constitutional and statutory requirements of the Charity, including any audit/independent examination fees, costs linked to the strategic management of the Charity, together with a share of other administration costs.
Other expenditure	These are support costs not allocated to a particular activity.

Taxation

The charity is exempt from corporation tax on its charitable activities.

Pension costs

The charity operates a defined contribution plan for its employees. A defined contribution plan is a pension plan under which the company pays fixed contributions into a separate entity. Once the contributions have been paid the company has no further payments obligations. The contributions are recognised as expenses when they fall due. Amounts not paid are shown in accruals in the balance sheet. The assets of the plan are held separately from the company in independently administered funds.

2 Company status

The company is a private company limited by guarantee and consequently does not have share capital.

3 Statement of Financial Activities - prior year

	Unrestricted funds 2024	Restricted funds 2024	Total funds 2024
	£	£	£
Income and endowments from:			
Donations and legacies	3,754	66,127	69,881
Charitable activities	82,454	-	82,454
Other trading activities	76	-	76
Investments	1,972	-	1,972
Total	88,256	66,127	154,383
Expenditure on:			
Charitable activities	25,095	10,844	35,939
Other	41,057	56,088	97,145
Total	66,152	66,932	133,084
Net income	22,104	(805)	21,299
Net income before other gains/(losses)	22,104	(805)	21,299
Other gains and losses:			
Net movement in funds	22,104	(805)	21,299
Reconciliation of funds:			
Total funds brought forward	51,486	2,846	54,332
Total funds carried forward	73,590	2,041	75,631

4 Income from donations and legacies

	Unrestricted	Restricted	Total 2025	Total 2024
	£	£	£	£
Grants	-	78,622	78,622	66,127
Donations	1,406	-	1,406	3,754
	1,406	78,622	80,028	69,881

9 **Net income before transfers**

	2025	2024
	£	£
This is stated after charging:		
Depreciation of owned fixed assets	123	402

10 **Staff costs**

	2025	2024
Salaries and wages	74,105	56,222
Social security costs	310	-
Pension costs	1,401	1,125
	75,816	57,347

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

11 **Tangible fixed assets**

	Equipment	Fixtures and fittings	Total
	£	£	£
Cost or revaluation			
At 1 April 2024	1,945	7,594	9,539
At 31 March 2025	1,945	7,594	9,539
Depreciation and impairment			
At 1 April 2024	1,822	7,594	9,416
Depreciation charge for the year	123	-	123
At 31 March 2025	1,945	7,594	9,539
Net book values			
At 31 March 2025	-	-	-
At 31 March 2024	123	-	123

12 **Creditors:**
amounts falling due within one year

	2025	2024
	£	£
Trade creditors	-	1,907
Other creditors	603	592
Accruals	-	480
	603	2,979

Garfield Weston Foundation	Core costs
Steve Morgan Foundation	Core costs
Masonic Charitable Foundation	Core costs
Brighter Living Partnership Locality Grant	Activity costs
Charles Haywood Foundation	Exercise instructor fees
Elizabeth Rathbone	Salary of catering manager
The W.G. Edwards Charitable Foundation	Television
Sefton CVS Southport Recovery Grant	Activities
Sefton CVS Wellbeing Support Grant	Supporting senior residents
Designated funds:	
Fixed Asset Fund	Net book value of fixed assets

14 **Analysis of net assets between funds**

	Unrestricted funds	Restricted funds	Total
	£	£	£
Net current assets	65,496	21,833	87,329
	65,496	21,833	87,329

15 **Reconciliation of net cash / (net debt)**

	At 1 April 2024	Cash flows	At 31 March 2025
	£	£	£
Cash and cash equivalents	78,487	9,445	87,932
	78,487	9,445	87,932
Net cash / (net debt)	78,487	9,445	87,932

FRS 102 requires and entity to report changes in net debt in the accounting period. Ainsdale Lunch and Leisure does not carry any debt or other borrowings and has a positive net cash position

16 **Commitments**

Pension commitments

	2025	2024
	£	£
The pension cost charge to the company amounted to:	1,401	1,125

17 **Related party disclosures**

Controlling party

The company is limited by guarantee and has no share capital; thus no single party controls the company.

AINSDALE LUNCH AND LEISURE

England & Wales - Charity number 1129183

Accounts

Ainsdale Lunch and Leisure

Charity No. 1129183

Company No. 06846070

Trustees' Report and Unaudited Accounts

31 March 2024

Ainsdale Lunch and Leisure
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The trustees, who are also directors for the purposes of the Companies Act 2006, present their Annual Report with the unaudited financial statements of the charity for the year ended 31 March 2024.

The financial statements have been prepared in accordance with the accounting policies set out in Note 1 to the accounts and comply with the charity's governing document, the Charities Act 2011, the Companies Act 2006 and Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard 102 applicable in the UK and Republic of Ireland.

REFERENCE AND ADMINISTRATIVE DETAILS

Company No. 06846070

Charity No. 1129183

Registered Office

Ainsdale Methodist Church
Liverpool Road
Southport
Merseyside
PR8 3NQ

Directors and Trustees

The Directors of the charitable company are its Trustees for the purposes of charity law.
The following Directors and Trustees served during the year:

T.J. Durrance	
P.M. Evans	
D.M. Goulding	
G.M. Hemmings	(Resigned 6 December 2023)
R.A. Hemmings	
K. Lowe	Chair of Trustees
K.G. Revill	
J.R. Shenton	(Resigned 6 December 2023)
R.H. Taylor	

Company Secretary

G.M. Hemmings	To 14 June 2024
J. Sorsby	From 14 June 2024

Key Management Personnel

Ainsdale Lunch and Leisure General Manager	Helen Stanbury

Accountants

Sefton Council for Voluntary Service
Burlington House
Crosby Road North

Waterloo
Liverpool
L22 0LG

Bankers

Royal Bank of Scotland
Preston Fishergate (A) Branch
1 Hardman Boulevard
Manchester
M3 3AQ

TSB
P.O. Box 373
Leeds

LS14 9GQ

OBJECTIVES AND ACTIVITIES

The Company's objects and principal activities are, for the public benefit, to provide for:

(a) the relief of those in need by reason of age, ill-health, disability, financial hardship or other disadvantage;

(b) the advancement of health;

(c) the advancement of citizenship; and

(d) such other similar purposes recognised by English Law as charitable as the charity shall determine from time to time.

The objects are to be achieved by, in particular but not so as to limit the generality of the foregoing, the establishment and running of a lunch and leisure club for the elderly and the vulnerable people of the Ainsdale neighbourhood of Southport and adjacent areas where practicable.

The Trustees have complied with their duty to have due regard to the guidance on public benefit published by the Charity Commission in exercising their powers or duties.

ACHIEVEMENTS AND PERFORMANCE

During the reporting year, we undertook a detailed review of our activities. Only through listening, learning, constantly stepping back as necessary and adapting to improve, will we ensure Ainsdale Lunch and Leisure follows its optimum path, and evidences continued purpose and relevance within the community of Ainsdale and surrounding areas.

Post-COVID, changes in people and confidence are evident, further negatively impacted by the current cost of living crisis. As a well-known, many years established service provider, we remain excellently-placed to deliver a targeted response to support community needs going forward.

Staff:

Our new General Manager, Helen, who comes to us with many years experience in the charity sector has fully settled-in and has worked hard to raise funds and bringing a new image to Ainsdale's Cafe culture for members and visitors. We struggled in the reporting period to recruit additional staff due to lack of funding, but this has now been addressed.

Volunteers:

Volunteers remain the heart of Ainsdale Lunch and Leisure. Our strongest link to the community we serve, they inform our purpose and help shape our work. The charity benefited from the generous donation of time, energy, and good will of 55 volunteers during the year. The majority of volunteers fall into the category of older adult; as an organisation, we recognise and appreciate the wealth of experience and skill each individual lends to our work.

Lunch Club:

In the report period the number of meals served fell slightly to 6,330 compared to 7,460 in the same period last year. This includes 2,958 meals to delivered to members homes and compares to 3910 the previous year. This reduction is due to a number of customers no longer living in the area.

Positive comments about the meals out service have been received from both users and relatives. We are also grateful to our volunteer drivers who enable us to keep this vital service going. The number of members and visitors attending and returning for meals is increasing.

Cafe:

Supported by a grant from the National Lottery Community Fund, we were able to re-equip our café and thus improve our overall offering. The café, now opens 5 days a week, provides comfortable and affordable amenities; within a welcoming and supportive space. Vitally; it provides the stable platform needed; from which we will steer service users to regain confidence; and importantly nurture resilience, to face life's future challenges.

Leisure Activities:

Like the meals service, we are seeing an increase in the number of activities and in some cases, an increase in attendance. Our activities and how they operate are always subject to review.

Activities provided during the year were focussed to support both physical and mental health. Classes could be bespoke packaged to fit each service user's individual preferences and needs.

On offer each week were: Art, Gentle Gym, Needlework, Tai-Chi, Tai-Chi Strength & Balance, Guitar, Indoor Bowling, Table Tennis, Ukulele, Fit4Life, Singing for All, Gardening, Music for All. The year also saw the reintroduction of our Monday Games afternoon (rebranded as Monday Social), Family History, and Technology Support.

We remain grateful for the support of volunteers who continue to lead on certain activities (Singing for All, Music for All, Ukulele, Games Afternoon, Monday Social, Family History, Tech Support & Guitar). Also, some groups continue to be self-led e.g. Needlework, Table-Tennis and Gardening.

Charity Shop:

The shop continues to provide important revenue to support the work of the charity, and, complimentary to our other activities, provides an important service to the community. Our goal is to grow this 3 day service to operate 5 days, Monday through Friday each week. Maintaining consistency in volunteer cover has so far proven challenging, we are, however, hopeful of further progress during the coming year. Sales through items listed on EBay continue to provide valuable income. This too is a volunteer led service.

Garden:

The Garden, developed as a project in conjunction with Ainsdale Methodist Church, has continued to be maintained by its loyal group of volunteers. Meaningful opportunities have been opened up here, for volunteers with additional needs, and this provision has seen volunteer numbers increase during the year. Produce grown in the garden is a valuable resource for the Ainsdale Lunch and Leisure kitchen and quite rightly, garden volunteers express a sense of pride in their achievements. These achievements are clearly evidenced in the dishes produced as a result.

Networking:

We continue to network with a variety of local organisations covering the health and social care sector. This enables us to exchange information and on occasions leads to partnership working. Once again this year we assisted in co-ordinating a health and social services information exhibition in conjunction with the flu vaccination program provided by Ainsdale Medical Centre. Nearly 3,000 people attended in total over the two days of the program.

Data Protection:

We continue to update Data Protection and Privacy Policies in line with the GDPR Legislation. We have reviewed information held and obtained permission from all our members regarding their personal data.

Fundraising & Donations:

We would like to express our gratitude to all our supporters, volunteers and donors. Sefton MBC continues to support our running costs and we extend our thanks to them. We are grateful to P H Holt, the Foyle Foundation, Garfield Weston Foundation, John Moores Foundation, Masonic Charitable Foundation, Steve Morgan Foundation, Hemby Trust and the National Lottery Community Fund, for their financial support.

We were also supported during the year by Living Well Sefton, Sefton CVS Community Resilience Fund. Other individuals/organisations have given donations and we value their commitment to Ainsdale Lunch and Leisure.

A list of donors is available but will exclude any donors who wish to remain anonymous.

FINANCIAL REVIEW

The charity's total income was £154,383 (2023: £96,590) and the total expenditure was £133,084 (2023: £109,053). Free reserves, calculated as unrestricted funds less the net book value of fixed assets at 31st March 2024, were £73,467, an increase of £22,519 for the period. Our reserves have increased as a result of grant funding and increased use of services.

The principal source of funds was receipts from users of the Meals Service as well as grant funding and donations.

Reserves Policy:

The Board of Trustees has examined the charity's requirements for reserves in light of the main risk to the organisation. It has established a policy whereby the unrestricted funds not committed or invested in tangible fixed assets ('the free reserves') held by the charity should be between three and six months of expenditure.

Reserves are held to cover the costs incurred should the organisation cease to function.

FUTURE DEVELOPMENTS AND STRATEGY

We plan, within any relevant government guidelines, to continue providing services that meet the needs, post COVID, of the local community. This will be a mix of existing activities and new ones. The General Manager and Trustees will review service provision regularly consulting with staff, volunteers and users as appropriate.

STRUCTURE, GOVERNANCE AND MANAGEMENT

Governing Document:

Ainsdale Lunch and Leisure is a Company Limited by Guarantee and was incorporated on 13th March 2009. The Company was established under a Memorandum of Agreement, which established the objects and powers of the Company and is governed under its Articles of Association. It is registered with the Charity Commission. Anyone over the age of 18 can become a Stakeholder Member of the Company and there are currently 50 Stakeholder Members. Every Stakeholder Member undertakes to contribute such amount as required (not exceeding £10) if the Charity should be wound up.

Appointment of Board of Trustees:

As set out in the Articles of Association not less than 51% of Trustees must be nominated by or approved for nomination by Ainsdale Methodist Church and Southport Methodist Circuit with a lesser proportion being elected by Stakeholder Members of the charitable company attending the Annual General Meeting. The longest serving one third of Trustees retires each year and are able to offer themselves for re-election. trustees may co-opt new trustees provided they do not exceed the maximum agreed by Stakeholder Members, and the co-opted trustees must retire at the next Annual General Meeting and they must not be taken into account in determining the Trustees who are to retire by rotation.

Trustee Induction and Training:

New Trustees meet the Chair of the Board and Manager, are informed of the obligations of Trustees, and are given relevant information when they start.

Organisation:

The Board of Trustees, which must have a minimum of 3 trustees but no maximum unless agreed by an ordinary resolution of the Stakeholder Members, which currently sets the maximum number of trustees at 9, administers the charity.

The Trustees meet regularly throughout the year and are responsible for the strategic direction and policy of the Charity. There is a sub-committee covering finance which normally meets quarterly. Ainsdale Methodist Church and Ainsdale Lunch and Leisure work closely together to the benefit of both organisations and a steering group with representatives from each meets 4 times a year.

All members of the Board give their time voluntarily and receive no benefit/remuneration from the Charity. Any connection between a Trustee or Manager of the charity and any client or supplier is disclosed to the full Board of Trustees in the same way as any other contractual relationship with a related party. In the current year no such related party transactions were reported.

The General Manager of Ainsdale Lunch and Leisure is appointed by the Trustees to manage the Strategy and Marketing, in particular, fundraising of the charity and to oversee and support staff and volunteers working and development. The Office Manager is responsible for the day to day operations of the charity.

To facilitate effective operations the General Manager has delegated authority, within the terms of delegation approved by the Trustees, for operational matters including finance, employment and service delivery.

RISK MANAGEMENT

The Trustees have a risk management strategy which comprises:

- an annual review of the principal risks and uncertainties that the charity faces;
- the establishment of policies, systems and procedures to mitigate those risks identified in the annual review; and
- the implementation of procedures designed to minimise or manage any potential impact on the charity should those risks materialise.

This work has identified that financial sustainability is the major risk for the charity. A key element in the management of financial risk is a regular review of available liquid funds to settle debts as they fall due, regular liaison with the bank and active management of trade debtors and creditors balances to ensure sufficient working capital by the charity.

Attention has also been focussed on non-financial risks arising from fire, health and safety of clients, and food hygiene. These risks are managed by ensuring accreditation is up to date, having robust policies and procedures in place, and regular awareness training for staff working in these operational areas.

Policies:

The Trustees take their governance of the charity very seriously. To aid transparency and accountability we have the following policies in place, reviewed annually by the Board of Trustees on a quarterly cycle:

Abuse, Complaints, Data Protection, Privacy, Equality & Diversity, Financial, Health & Safety (with Fire Safety Procedures), Bad Weather Closure, Safeguarding, Bring Your Own Device, Finance, Social Media.

TRUSTEES' RESPONSIBILITIES

The Trustees, who are also the Directors of Ainsdale Lunch and Leisure for the purpose of company law, are responsible for preparing the Trustees' Report and Financial Statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

Company law requires the Charity Trustees to prepare financial statements for each financial 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 charitable company for that year. In preparing the financial statements, the Trustees are required to:

- select suitable accounting policies and then 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 the 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. The Trustees are also responsible for safeguarding the assets of the charity and hence taking reasonable steps for the prevention and detection of fraud and other irregularities.

The above report has been prepared in accordance with the provisions applicable to companies subject to the small companies regime as set out in Part 15 of the Companies Act 2006 and in accordance with the Charities SORP (FRS 102).

Signed on behalf of the board

J. Sorsby
Company Secretary
18 October 2024

K. Lowe
Chair of Trustees
18 October 2024

Ainsdale Lunch and Leisure
Independent Examiners Report

Independent Examiner's Report to the trustees of Ainsdale Lunch and Leisure

I report to the charity trustees on my examination of the financial statements of Ainsdale Lunch and Leisure for the year ended 31 March 2024 which comprise the Statement of Financial Activities, the Summary Income and Expenditure Account, the Balance Sheet and the related notes.

Responsibilities and basis of report

As the trustees of the charity (and also its directors for the purposes of company law) you are responsible for the preparation of the financial statements in accordance with the requirements of the Companies Act 2006 ('the 2006 Act.

Having satisfied myself that the financial statements of the charity are not required to be audited under Part 16 of the 2006 Act and are eligible for independent examination, I report in respect of my examination of your charity's financial statements as carried out under section 145 of the Charities Act 2011 ('the 2011 Act'). In carrying out my examination I have followed the Directions given by the Charity Commission under section 145(5)(b) of the 2011 Act.

Independent examiner's statement

I have completed my examination. I can confirm that no material matters have come to my attention in connection with the examination giving me cause to believe that:

- accounting records were not kept in accordance with section 386 of the 2006 Act ; or
- the financial statements do not accord with those records; or
- the financial statements do not comply with the accounting requirements under section 396 of the 2006 Act other than any requirement that the financial statements give a 'true and fair' view which is not a matter considered as part of an independent examination; or
- the financial statements have not been prepared in accordance with the Charities SORP (FRS 102).

I have no concerns and have come across no other matters in connection with the examination to which attention should be drawn in this report in order to enable a proper understanding of the financial statements to be reached.

H. Guest

Helen J Guest
ACMA, CGMA
482 Liverpool Road
Ainsdale
Southport
PR8 3BB
18 October 2024

Ainsdale Lunch and Leisure
Statement of Financial Activities

for the year ended 31 March 2024

	Notes	Unrestricted funds 2024 £	Restricted funds 2024 £	Total funds 2024 £	Total funds 2023 £
Income and endowments from:					
Donations and legacies	4	3,754	66,127	69,881	21,284
Charitable activities	5	82,454	-	82,454	74,378
Other trading activities	6	76	-	76	-
Investments	7	1,972	-	1,972	928
Total		88,256	66,127	154,383	96,590
Expenditure on:					
Charitable activities	8	25,095	10,844	35,939	29,317
Other	9	41,057	56,088	97,145	79,736
Total		66,152	66,932	133,084	109,053
Net gains on investments		-	-	-	-
Net income/(expenditure)	10	22,104	(805)	21,299	(12,463)
Transfers between funds		-	-	-	-
Net income/(expenditure) before other gains/(losses)		22,104	(805)	21,299	(12,463)
Other gains and losses					
Net movement in funds		22,104	(805)	21,299	(12,463)
Reconciliation of funds:					
Total funds brought forward		51,486	2,846	54,332	66,795
Total funds carried forward		73,590	2,041	75,631	54,332

Ainsdale Lunch and Leisure
Summary Income and Expenditure Account
for the year ended 31 March 2024

	2024 £	2023 £
Income	152,411	95,662
Interest and investment income	1,972	928
Gross income for the year	154,383	96,590
Expenditure	132,682	108,777
Depreciation and charges for impairment of fixed assets	402	276
Total expenditure for the year	133,084	109,053
Net income/(expenditure) before tax for the year	21,299	(12,463)
Net income /(expenditure)for the year	21,299	(12,463)

Ainsdale Lunch and Leisure
Balance Sheet

at 31 March 2024

Company No. 06846070	**Notes**	**2024**	**2023**
		£	**£**
Fixed assets			
Tangible assets	12	123	525
		123	525
Current assets			
Cash at bank and in hand		78,487	54,719
		78,487	54,719
Creditors: Amount falling due within one year	13	(2,979)	(912)
Net current assets		75,508	53,807
Total assets less current liabilities		75,631	54,332
Net assets excluding pension asset or liability		75,631	54,332
Total net assets		75,631	54,332
The funds of the charity			
Restricted funds	14		
Restricted income funds		2,041	2,846
		2,041	2,846
Unrestricted funds	14		
General funds		73,467	50,948
Designated funds		123	538
		73,590	51,486
Reserves	14		
Total funds		75,631	54,332

These accounts have been prepared in accordance with the special provisions of Part 15 of the Companies Act 2006 relating to small companies.
For the year ended 31 March 2024 the company was entitled to exemption under section 477 of the Companies Act 2006 relating to small companies.
The members have not required the company to obtain an audit in accordance with section 476 of the Companies Act 2006.
The directors acknowledge their responsibilities for complying with the requirements of the Companies Act 2006 with respect to accounting records and the preparation of accounts.

Approved by the board on 18 October 2024

And signed on its behalf by:

K. Lowe
Chair of Trustees
18 October 2024

J. Sorsby
Company Secretary
18 October 2024

1 Accounting policies

Basis of preparation

The financial statements have been prepared in accordance with the charity's governing document, the Companies Act 2006, FRS 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland" ("FRS 102") and the Charities SORP "Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102)" (effective 1 January 2019).
The charity meets the definition of a public benefit entity under FRS 102. Assets and liabilities are initially recognised at historical cost or transaction value unless otherwise stated in the relevant accounting policy note. The functional currency used is the £ Sterling.
Assets and liabilities are initially recognized at historical cost or transaction value unless otherwise stated in the relevant accounting policy note.

The functional currency used is the £ Sterling.

Preparation of the accounts on a going concern basis

At the time of approving the accounts, the trustees' have a reasonable expectation that the Charity has adequate resources to continue in operational existence for the forseeable future. As such these accounts have been prepared under the going concern basis.

Change in basis of accounting or to previous accounts

There has been no change to the accounting policies (valuation rules and method of accounting) since last year and no changes have been made to accounts for previous years.

Fund accounting

Unrestricted funds	These are available for use at the discretion of the trustees in furtherance of the general objects of the charity.
Designated funds	These are unrestricted funds earmarked by the trustees for particular purposes.
Revaluation funds	These are unrestricted funds which include a revaluation reserve representing the restatement of investment assets at their market values.
Restricted funds	These are available for use subject to restrictions imposed by the donor or through terms of an appeal.

Ainsdale Lunch and Leisure
Notes to the Accounts

Income

Recognition of income	Income is included in the Statement of Financial Activities (SoFA) when the charity becomes entitled to, and virtually certain to receive, the income and the amount of the income can be measured with sufficient reliability.
Income with related expenditure	Where income has related expenditure the income and related expenditure is reported gross in the SoFA.
Donations and legacies	Voluntary income received by way of grants, donations and gifts is included in the the SoFA when receivable and only when the Charity has unconditional entitlement to the income.
Tax reclaims on donations and gifts	Income from tax reclaims is included in the SoFA at the same time as the gift/donation to which it relates.
Donated services and facilities	These are only included in income (with an equivalent amount in expenditure) where the benefit to the Charity is reasonably quantifiable, measurable and material.
Volunteer help	The value of any volunteer help received is not included in the accounts.
Investment income	This is included in the accounts when receivable.
Gains/(losses) on revaluation of fixed assets	This includes any gain or loss resulting from revaluing investments to market value at the end of the year.
Gains/(losses) on investment assets	This includes any gain or loss on the sale of investments.

Expenditure

Recognition of expenditure	Expenditure is recognised on an accruals basis. Expenditure includes any VAT which cannot be fully recovered, and is reported as part of the expenditure to which it relates.
Expenditure on raising funds	These comprise the costs associated with attracting voluntary income, fundraising trading costs and investment management costs.
Expenditure on charitable activities	These comprise the costs incurred by the Charity in the delivery of its activities and services in the furtherance of its objects, including the making of grants and governance costs.
Grants payable	All grant expenditure is accounted for on an actual paid basis plus an accrual for grants that have been approved by the trustees at the end of the year but not yet paid.
Governance costs	These include those costs associated with meeting the constitutional and statutory requirements of the Charity, including any audit/independent examination fees, costs linked to the strategic management of the Charity, together with a share of other administration costs.
Other expenditure	These are support costs not allocated to a particular activity.

Taxation

The charity is exempt from corporation tax on its charitable activities.

Trade and other debtors

Trade and other debtors are recognised at the settlement amount due after any trade discount offered. Prepayments are valued at the amount prepaid net of any trade discounts due.

Cash and cash equivalents

Cash and cash equivalents comprise cash at bank and on hand, demand deposits with banks and other short-term highly liquid investments with original maturities of three months or less and bank overdrafts. In the statement of financial position, bank overdrafts are shown within borrowings or current liabilities. In the Statement of Cash Flows, cash and cash equivalents are shown net of bank overdrafts that are repayable on demand and form an integral part of the company's cash management.

Trade and other creditors

Short term creditors are measured at the transaction price. Other creditors and provisions 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 and provisions are normally recognised at their settlement amount after allowing for any trade discounts due.

Pension costs

The charity operates a defined contribution plan for its employees. A defined contribution plan is a pension plan under which the company pays fixed contributions into a separate entity. Once the contributions have been paid the company has no further payments obligations. The contributions are recognised as expenses when they fall due. Amounts not paid are shown in accruals in the balance sheet. The assets of the plan are held separately from the company in independently administered funds.

2 Company status

The company is a private company limited by guarantee and consequently does not have share capital.

3 Statement of Financial Activities - prior year

	Unrestricted funds 2023	Restricted funds 2023	Total funds 2023
	£	£	£
Income and endowments from:			
Donations and legacies	8,134	13,150	21,284
Charitable activities	74,378	-	74,378
Investments	928	-	928
Total	83,440	13,150	96,590
Expenditure on:			
Charitable activities	109,053	-	109,053
Total	109,053	-	109,053
Net income	(25,613)	13,150	(12,463)
Net income before other gains/(losses)	(25,613)	13,150	(12,463)
Other gains and losses:			
Net movement in funds	(25,613)	13,150	(12,463)
Reconciliation of funds:			
Total funds carried forward	(25,613)	13,150	(12,463)

4 Income from donations and legacies

	Unrestricted	Restricted	Total 2024	Total 2023
	£	£	£	£
Grants	-	66,127	66,127	14,045
Donations	3,754	-	3,754	7,239
	3,754	66,127	69,881	21,284

5 Income from charitable activities

	Unrestricted	Total 2024	Total 2023
	£	£	£
Charity Shop	6,043	6,043	5,972
Lunch Club	49,415	49,415	49,252
Social Activities	24,581	24,581	16,741
Membership Fees	2,415	2,415	2,413
	82,454	82,454	74,378

6 Income from other trading activities

	Unrestricted	Total 2024	Total 2023
	£	£	£
Purchase of greeting cards	76	76	-
	76	76	-

7 Income from investments

	Unrestricted	Total 2024	Total 2023
	£	£	£
Interest Receivable	1,972	1,972	928
	1,972	1,972	928

8 Expenditure on charitable activities

	Unrestricted	Restricted	Total 2024	Total 2023
	£	£	£	£
Charity Shop	-	-	-	3,000
Lunch Club	19,391	8,119	27,510	20,532
Social Activities	5,704	2,725	8,429	5,785
	25,095	10,844	35,939	29,317

9 Other expenditure

	Unrestricted	Restricted	Total 2024	Total 2023
	£	£	£	£
Employee costs	6,053	51,294	57,347	51,747
Motor and travel costs	1,194	-	1,194	2,033
Premises costs	23,799	-	23,799	17,606
Amortisation, depreciation, impairment, profit/loss on disposal of fixed assets	402	-	402	276
Staff training	558	-	558	-
Temporary staff	2,614	-	2,614	-
General administrative costs	5,164	4,794	9,958	6,944
Legal and professional costs	1,273	-	1,273	1,130
	41,057	56,088	97,145	79,736

10 **Net income/(expenditure) before transfers**

	2024	2023
This is stated after charging:	£	£
Depreciation of owned fixed assets	402	276

11 **Staff costs**

	2024	2023
Salaries and wages	56,222	49,310
Pension costs	1,125	2,437
	57,347	51,747

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

12 **Tangible fixed assets**

	£	£	£
Cost or revaluation			
At 1 April 2023	1,945	7,594	9,539
At 31 March 2024	1,945	7,594	9,539
Depreciation and impairment			
At 1 April 2023	1,422	7,592	9,014
Depreciation charge for the year	400	2	402
At 31 March 2024	1,822	7,594	9,416
Net book values			
At 31 March 2024	123	-	123
At 31 March 2023	523	2	525

13 **Creditors:**
amounts falling due within one year

	2024	2023
	£	£
Trade creditors	1,907	-
Other creditors	592	432
Accruals	480	480
	2,979	912

14 **Movement in funds**

	At 1 April 2023	Incoming resources (including other gains/losses)	Resources expended	Gross transfers	At 31 March 2024
	£	£	£	£	£
Restricted funds:					
Restricted income funds:					
Sefton MBC Capital Grant	2,041	-	-	-	2,041
Sefton MBC	-	5,350	(5,350)	-	-
Hemby Trust	-	1,500	(1,500)	-	-
Sefton CVS Winter Support Grant	-	2,490	(2,490)	-	-
John Moores Foundation	-	7,500	(7,500)	-	-
Awards For All	-	9,894	(9,894)	-	-
Sefton CVS Warm Spaces	-	3,390	(3,390)	-	-
PH Holt Foundation	-	10,000	(10,000)	-	-
Sefton CVS Community Resilience Grant	805	1,920	(2,725)	-	-
Foyle Foundation	-	7,000	(7,000)	-	-
Garfield Weston Foundation	-	10,000	(10,000)	-	-
Steve Morgan Foundation	-	2,083	(2,083)	-	-
Masonic Charitable Foundation	-	5,000	(5,000)	-	-
Total	2,846	66,127	(66,932)	-	2,041
Unrestricted funds:					
General funds	50,948	88,256	(66,152)	415	73,467
Designated funds:					
	538	-	-	(415)	123
Total	538	-	-	(415)	123
Total funds	54,332	154,383	(133,084)	-	75,631

Purposes and restrictions in relation to the funds:

Restricted funds:

Sefton MBC Capital Grant	Capital items
Sefton MBC	Core costs
Hemby Trust	Core costs
Sefton CVS Winter Support Grant	Core costs
John Moores Foundation	Core costs
Awards For All	Community Cafe Redevelopment
Sefton CVS Warm Spaces	Warm spaces including hot food and activities

PH Holt Foundation	Salary of catering manager
Sefton CVS Community Resilience Grant	Exercise classes and refreshments
Foyle Foundation	Core costs
Garfield Weston Foundation	Core costs
Steve Morgan Foundation	Core costs
Masonic Charitable Foundation	Core costs

15 **Analysis of net assets between funds**

	Unrestricted funds	Restricted funds	Total
	£	£	£
Fixed assets	-	123	123
Net current assets	75,508	-	75,508
	75,508	123	75,631

16 **Reconciliation of net debt**

	At 1 April 2023	Cash flows	At 31 March 2024
	£	£	£
Cash and cash equivalents	54,719	23,768	78,487
	54,719	23,768	78,487
Net debt	54,719	23,768	78,487

17 **Commitments**

Pension commitments

	2024	2023
	£	£
The pension cost charge to the company amounted to:	1,125	2,437

18 **Related party disclosures**

Controlling party

The company is limited by guarantee and has no share capital; thus no single party controls the company.

AINSDALE LUNCH AND LEISURE

England & Wales - Charity number 1129183

Accounts

Ainsdale Lunch and Leisure

Charity No. 1129183

Company No. 06846070

Trustees' Report and Unaudited Accounts

31 March 2023

Ainsdale Lunch and Leisure
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The Trustees, who are also Directors of the charity for the purposes of the Companies Act 2006, herein present their Annual Report with the unaudited financial statements of the charity for the year ended 31 March 2023.
The financial statements have been prepared in accordance with the accounting policies set out in Note 1 to the accounts and comply with the charity's governing document, the Charities Act 2011, the Companies Act 2006 and Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard 102 applicable in the UK and Republic of Ireland.

REFERENCE AND ADMINISTRATIVE DETAILS

Company No. 06846070

Charity No. 1129183

Principal Office

Ainsdale Methodist Church
Liverpool Road
Southport
PR8 3NQ

Registered Office

Ainsdale Methodist Church
Liverpool Road
Southport
Merseyside
PR8 3NQ

Directors and Trustees

The Directors of the charitable company are its Trustees for the purposes of charity law.
The following Directors and Trustees served during the year:

T.J. Durrance	
P.M. Evans	
D.M. Goulding	
G.M. Hemmings	Company Secretary
R.A. Hemmings	
K. Lowe	Chair of Trustees
K.G. Revill	
J.R. Shenton	
R.H. Taylor	

Company Secretary

G.M. Hemmings

Key Management Personnel

Ainsdale Lunch and Leisure Manager	Rebecca Gomersall (to beginning June)
Ainsdale Lunch and Leisure General Manager	Helen Stanbury (end September onwards)

Accountants

Sefton Council for Voluntary Service
Burlington House
Crosby Road North
Waterloo
Liverpool
L22 0LG

Bankers

Royal Bank of Scotland	Trustee Savings Bank
Preston Fishergate (A) Branch	PO Box 373
1 Hardman Boulevard	Leeds
Manchester	
M3 3AQ	LS14 9CG

OBJECTIVES AND ACTIVITIES

The Company's objects and principal activities are, for the public benefit, to provide for:

(a) the relief of those in need by reason of age, ill-health, disability, financial hardship or other disadvantage;

(b) the advancement of health;

(c) the advancement of citizenship; and

(d) such other similar purposes recognised by English Law as charitable as the charity shall determine from time to time.

The objects are to be achieved by, in particular but not so as to limit the generality of the foregoing, the establishment and running of a lunch and leisure club for the elderly and the vulnerable people of the Ainsdale neighbourhood of Southport and adjacent areas where practicable.

The Trustees have complied with their duty to have due regard to the guidance on public benefit published by the Charity Commission in exercising their powers or duties.

ACHIEVEMENTS AND PERFORMANCE

This year saw Ainsdale Lunch & Leisure (ALL) celebrate it's 40th Anniversary and a celebratory lunch was held where memories of ALL's origins and it's hopes for the future were shared. Other events held during the year included a celebration of the late Queen's Platinum Jubilee and our Christmas Lunch with entertainment.

Staff:

This year has also seen a change in staff. In September we welcomed our new General Manager, Helen, who comes to us with many years experience in the charity sector.

Volunteers:

All Ainsdale Lunch and Leisure activities are supported by volunteers from the local community. We have not yet been able to restart provision of volunteering opportunities for those who have additional needs but hope to be able to do so in the near future.

Lunch Club:

The number of meals served are almost back to pre-Covid levels. In the last quarter of the report period the number of meals served rose to 2,170 compared to 1,617 in the same period last year. This includes 1,155 meals to delivered to members homes.

Positive comments about the meals out service have been received from both users and relatives. We are also grateful to our volunteer drivers who enable us to keep this vital service going.

Cafe:

The café reopened in the autumn and is available for drinks, cakes and light refreshments 3 days a week. Here also new work will be undertaken to improve the quality of drinks service and review the snacks and cakes on offer.

Leisure Activities:

Like the meals service, we are starting to see an increase in the number of activities and in some cases, an increase in attendance. Our activities and how they operate are always subject to review.

Activities offered were: Art, Gentle Gym, Needlework, Tai-Chi, Music-for-all, Guitar, Games Afternoon (including Indoor Bowling and Table Tennis), Ukulele, Fit-for-life, Singing for All, Gardening. Some are volunteer led (e.g. Singing for All, Music for All, Ukelele, Games Afternoon) and we are therefore reliant upon good will for these activities to continue. Some groups run without a specific instructor e.g. Needlework, Bowling, Table Tennis and Gardening.

Charity Shop:

The shop provides important revenue to support the work of the charity although it is limited due to its small size and single access point. The shop has continued to open 3 days per week, 10.00am until 2.30 pm. Sales through items listed online on eBay provide a valuable income and are not reliant on opening times.

Garden:

The Garden developed at the rear of the premises in conjunction with Ainsdale Methodist Church has continued to be maintained by a loyal group of volunteers. It has been well used as a meeting place in fine weather and there is plenty of seating for quiet moments. Fruit and vegetables are grown and used in the ALL kitchen.

Networking:

We continue to network with a variety of local organisations covering the health and social care sector. This enables us to exchange information and on occasions leads to partnership working. Once again this year we helped co-ordinate a health information exhibition alongside flu vaccinations provided by the local medical centre. Over 2000 people attended in total.

Data Protection:

We continue to update Data Protection and Privacy Policies in line with the GDPR Legislation. We have reviewed information held and obtained permission from all our members regarding their personal data.

Fundraising & Donations:

We would like to express our gratitude to all our supporters, volunteers and donors particularly in these difficult times. Sefton MBC continues to support our running costs and we extend our thanks to them. We are grateful to P H Holt and Dulverton Trust for their financial support.

We were also supported during the year by Living Well Sefton, Sefton CVS Community Resilience Fund. Other individuals/organisations have given donations and we value their commitment to Ainsdale Lunch and Leisure.

A list of donors is available but will exclude any donors who wish to remain anonymous.

FINANCIAL REVIEW

The charity's total income was £96,590 (2022: £119,186) and the total expenditure was £109,039 (2022: £117,410). Free reserves, calculated as unrestricted funds less the net book value of fixed assets at 31st March 2023, were £50,961, a drop of £12,922 for the period. Our reserves have dropped as a result of increased costs due to high national inflation and the difficulty in obtaining grant funding post Covid.

The principal source of funds was receipts from users of the Meals Service as well as grant funding and donations.

Reserves Policy:

The Board of Trustees has examined the charity's requirements for reserves in light of the main risk to the organisation. It has established a policy whereby the unrestricted funds not committed or invested in tangible fixed assets ('the free reserves') held by the charity should be between three and six months of the resources expended.

Reserves are held to cover the costs incurred should the organisation cease to function.

PLANS FOR FUTURE PERIODS

We plan, within any relevant government guidelines, to continue providing services that meet the needs, post COVID, of the local community. This will be a mix of existing activities and new ones. The General Manager and Trustees will review service provision regularly consulting with staff, volunteers and users as appropriate.

STRUCTURE, GOVERNANCE AND MANAGEMENT

Governing Document:

Ainsdale Lunch and Leisure is a Company Limited by Guarantee and was incorporated on 13th March 2009. The Company was established under a Memorandum of Agreement, which established the objects and powers of the Company and is governed under its Articles of Association. It is registered with the Charity Commission. Anyone over the age of 18 can become a Stakeholder Member of the Company and there are currently 50 Stakeholder Members. Every Stakeholder Member undertakes to contribute such amount as required (not exceeding £10) if the Charity should be wound up.

Appointment of Board of Trustees:

As set out in the Articles of Association not less than 51% of Trustees must be nominated by or approved for nomination by Ainsdale Methodist Church and Southport Methodist Circuit with a lesser proportion being elected by Stakeholder Members of the charitable company attending the Annual General Meeting. The longest serving one third of Trustees retires each year and are able to offer themselves for re-election. Trustees may co-opt new trustees provided they do not exceed the maximum agreed by Stakeholder Members, and the co-opted trustee must retire at the next Annual General Meeting, and they must not be taken into account in determining the Trustees who are to retire by rotation.

Trustee Induction and Training:

New Trustees meet the Chair of the Board and Manager, are informed of the obligations of Trustees, and are given relevant information when they start.

Organisation:

The Board of Trustees, which must have a minimum of 3 trustees but no maximum unless agreed by an ordinary resolution of the Stakeholder Members, which currently sets the maximum number of trustees at 9, administers the charity.

The Trustees meet regularly throughout the year and are responsible for the strategic direction and policy of the Charity. There is a sub-committee covering finance which normally meets quarterly. Ainsdale Methodist Church and Ainsdale Lunch and Leisure work closely together to the benefit of both organisations and a steering group with representatives from each meets 4 times a year.

All members of the Board give their time voluntarily and receive no benefit/remuneration from the Charity. Any connection between a Trustee or Manager of the charity and any client or supplier is disclosed to the full Board of Trustees in the same way as any other contractual relationship with a related party. In the current year no such related party transactions were reported.

The General Manager of Ainsdale Lunch and Leisure is appointed by the Trustees to manage the Strategy and Marketing, in particular, fundraising of the charity and to oversee and support staff and volunteers working and development. The Office Manager is responsible for the day to day operations of the charity.

To facilitate effective operations the General Manager has delegated authority, within the terms of delegation approved by the Trustees, for operational matters including finance, employment and service delivery.

RISK MANAGEMENT

The Trustees have a risk management strategy which comprises:

• an annual review of the principal risks and uncertainties that the charity faces;

• the establishment of policies, systems and procedures to mitigate those risks identified in the annual review; and

• the implementation of procedures designed to minimise or manage any potential impact on the charity should those risks materialise.

This work has identified that financial sustainability is the major risk for the charity. A key element in the management of financial risk is a regular review of available liquid funds to settle debts as they fall due, regular liaison with the bank and active management of trade debtors and creditors balances to ensure sufficient working capital by the charity.

Attention has also been focussed on non-financial risks arising from fire, health and safety of clients, and food hygiene. These risks are managed by ensuring accreditation is up to date, having robust policies and procedures in place, and regular awareness training for staff working in these operational areas.

Policies:

The Trustees take their governance of the charity very seriously. To aid transparency and accountability we have the following policies in place:

Abuse, Complaints, Data Protection, Privacy, Equality & Diversity, Financial, Health & Safety (with Fire Safety Procedures), Bad Weather Closure, Safeguarding, Bring Your Own Device.

The Trustees take their governance of the charity very seriously. To aid transparency and accountability we have the following policies in place:

Abuse, Complaints, Data Protection, Privacy, Equality & Diversity, Financial, Health & Safety (with Fire Safety Procedures), Bad Weather Closure, Safeguarding, Bring Your Own Device.

The Trustees are responsible for preparing the Trustees' annual report and the financial statements in accordance with applicable law and United Kingdom Generally Accepted Accounting Practice.

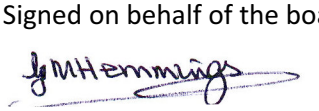
Company law requires the trustees to prepare financial statements for which give a true and fair view of the state of affairs of the charitable company and of the incoming resources and application of resources, including the income and expenditure, for the charitable company for that period. In preparing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

* select suitable accounting policies and then 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 the 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. The Trustees are also responsible for safeguarding the assets of the charity and hence taking reasonable steps for the prevention and detection of fraud and other irregularities.

The above report has been prepared in accordance with the provisions applicable to companies subject to the small companies regime as set out in Part 15 of the Companies Act 2006 and in accordance with the Charities SORP (FRS 102).

Signed on behalf of the board



G.M. Hemmings
Company Secretary
25 October 2023



K. Lowe
Chair of Trustees
25 October 2023

Independent Examiner's Report to the trustees of Ainsdale Lunch and Leisure

I report to the charity trustees on my examination of the financial statements of Ainsdale Lunch and Leisure for the year ended 31 March 2023 which comprise the Statement of Financial Activities, the Summary Income and Expenditure Account, the Balance Sheet and the related notes.

Responsibilities and basis of report

As the trustees of the charity (and also its directors for the purposes of company law) you are responsible for the preparation of the financial statements in accordance with the requirements of the Companies Act 2006 ('the 2006 Act.

Having satisfied myself that the financial statements of the charity are not required to be audited under Part 16 of the 2006 Act and are eligible for independent examination, I report in respect of my examination of your charity's financial statements as carried out under section 145 of the Charities Act 2011 ('the 2011 Act'). In carrying out my examination I have followed the Directions given by the Charity Commission under section 145(5)(b) of the 2011 Act.

Independent examiner's statement

I have completed my examination. I can confirm that no material matters have come to my attention in connection with the examination giving me cause to believe that:

- accounting records were not kept in accordance with section 386 of the 2006 Act ; or
- the financial statements do not accord with those records; or
- the financial statements do not comply with the accounting requirements under section 396 of the 2006 Act other than any requirement that the financial statements give a 'true and fair' view which is not a matter considered as part of an independent examination; or
- the financial statements have not been prepared in accordance with the Charities SORP (FRS 102).

I have no concerns and have come across no other matters in connection with the examination to which attention should be drawn in this report in order to enable a proper understanding of the financial statements to be reached.



Helen J Guest
ACMA, CGMA
482 Liverpool Road
Ainsdale
Southport
PR8 3BB

25 September 2023

Ainsdale Lunch and Leisure
Statement of Financial Activities
for the year ended 31 March 2023

	Notes	Unrestricted funds 2023 £	Restricted funds 2023 £	Total funds 2023 £	Total funds 2022 £
Income and endowments from:					
Donations and legacies	4	8,134	13,150	21,284	72,467
Charitable activities	5	74,378	-	74,378	46,695
Other trading activities	6	-	-	-	2
Investments	7	928	-	928	22
Total		83,440	13,150	96,590	119,186
Expenditure on:					
Charitable activities	8	22,822	6,495	29,317	25,290
Other	9	73,886	5,850	79,736	92,120
Total		96,708	12,345	109,053	117,410
Net gains on investments		-	-	-	-
Net (expenditure)/income	10	(13,268)	805	(12,463)	1,776
Transfers between funds		-	-	-	-
Net (expenditure)/income before other gains/(losses)		(13,268)	805	(12,463)	1,776
Other gains and losses					
Net movement in funds		(13,268)	805	(12,463)	1,776
Reconciliation of funds:					
Total funds brought forward		64,754	2,041	66,795	65,019
Total funds carried forward		51,486	2,846	54,332	66,795

Ainsdale Lunch and Leisure
Summary Income and Expenditure Account
for the year ended 31 March 2023

	2023 £	2022 £
Income	95,662	119,164
Interest and investment income	928	22
Gross income for the year	96,590	119,186
Expenditure	108,777	117,060
Depreciation and charges for impairment of fixed assets	276	350
Total expenditure for the year	109,053	117,410
Net (expenditure)/income before tax for the year	(12,463)	1,776
Net (expenditure)/income for the year	(12,463)	1,776

Ainsdale Lunch and Leisure
Balance Sheet

at 31 March 2023

Company No. 06846070	**Notes**	**2023**	**2022**
		£	**£**
Fixed assets			
Tangible assets	12	525	801
		525	801
Current assets			
Cash at bank and in hand		54,719	67,524
		54,719	67,524
Creditors: Amount falling due within one year	13	(912)	(1,530)
Net current assets		53,807	65,994
Total assets less current liabilities		54,332	66,795
Net assets excluding pension asset or liability		54,332	66,795
Total net assets		54,332	66,795
The funds of the charity			
Restricted funds	14		
Restricted income funds		2,846	2,041
		2,846	2,041
Unrestricted funds	14		
General funds		50,948	63,954
Designated funds		538	800
		51,486	64,754
Reserves	14		
Total funds		54,332	66,795

These accounts have been prepared in accordance with the special provisions of Part 15 of the Companies Act 2006 relating to small companies.
For the year ended 31 March 2023 the company was entitled to exemption under section 477 of the Companies Act 2006 relating to small companies.
The members have not required the company to obtain an audit in accordance with section 476 of the Companies Act 2006.
The directors acknowledge their responsibilities for complying with the requirements of the Companies Act 2006 with respect to accounting records and the preparation of accounts.

Approved by the board on 25 October 2023

And signed on its behalf by:

G.M. Hemmings
Director
25 October 2023

K. Lowe
Director
25 October 2023

1 Accounting policies

Basis of preparation

The financial statements have been prepared in accordance with the charity's governing document, the Companies Act 2006, FRS 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland" ("FRS 102") and the Charities SORP "Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102)" (effective 1 January 2019).
The charity meets the definition of a public benefit entity under FRS 102. Assets and liabilities are initially recognised at historical cost or transaction value unless otherwise stated in the relevant accounting policy note. The functional currency used is the £ Sterling.
Assets and liabilities are initially recognized at historical cost or transaction value unless otherwise stated in the relevant accounting policy note.

The functional currency used is the £ Sterling.

Preparation of the accounts on a going concern basis

At the time of approving the accounts, the trustees' have a reasonable expectation that the Charity has adequate resources to continue in operational existence for the forseeable future. As such these accounts have been prepared under the going concern basis.

Change in basis of accounting or to previous accounts

There has been no change to the accounting policies (valuation rules and method of accounting) since last year and no changes have been made to accounts for previous years.

Fund accounting

Unrestricted funds	These are available for use at the discretion of the trustees in furtherance of the general objects of the charity.
Designated funds	These are unrestricted funds earmarked by the trustees for particular purposes.
Revaluation funds	These are unrestricted funds which include a revaluation reserve representing the restatement of investment assets at their market values.
Restricted funds	These are available for use subject to restrictions imposed by the donor or through terms of an appeal.

Income

Recognition of income	Income is included in the Statement of Financial Activities (SoFA) when the charity becomes entitled to, and virtually certain to receive, the income and the amount of the income can be measured with sufficient reliability.
Income with related expenditure	Where income has related expenditure the income and related expenditure is reported gross in the SoFA.
Donations and legacies	Voluntary income received by way of grants, donations and gifts is included in the the SoFA when receivable and only when the Charity has unconditional entitlement to the income.
Tax reclaims on donations and gifts	Income from tax reclaims is included in the SoFA at the same time as the gift/donation to which it relates.
Donated services and facilities	These are only included in income (with an equivalent amount in expenditure) where the benefit to the Charity is reasonably quantifiable, measurable and material.
Volunteer help	The value of any volunteer help received is not included in the accounts.
Investment income	This is included in the accounts when receivable.
Gains/(losses) on revaluation of fixed assets	This includes any gain or loss resulting from revaluing investments to market value at the end of the year.
Gains/(losses) on investment assets	This includes any gain or loss on the sale of investments.

Expenditure

Recognition of expenditure	Expenditure is recognised on an accruals basis. Expenditure includes any VAT which cannot be fully recovered, and is reported as part of the expenditure to which it relates.
Expenditure on raising funds	These comprise the costs associated with attracting voluntary income, fundraising trading costs and investment management costs.
Expenditure on charitable activities	These comprise the costs incurred by the Charity in the delivery of its activities and services in the furtherance of its objects, including the making of grants and governance costs.
Grants payable	All grant expenditure is accounted for on an actual paid basis plus an accrual for grants that have been approved by the trustees at the end of the year but not yet paid.
Governance costs	These include those costs associated with meeting the constitutional and statutory requirements of the Charity, including any audit/independent examination fees, costs linked to the strategic management of the Charity, together with a share of other administration costs.
Other expenditure	These are support costs not allocated to a particular activity.

Taxation

The charity is exempt from corporation tax on its charitable activities.

Tangible fixed assets and depreciation

Depreciation is provided at the following annual rates in order to write off each asset over its estimated useful life:

Fixtures & Fittings	25% Straight line
Equipment	25% Straight line

Freehold investment property

Investment properties are measured initially at cost and subsequently at fair value at each balance sheet date and are not depreciated. All gains or losses are taken to the Statement of Financial Activities as they arise.

Stocks

Stock is included at the lower of cost or net realisable value. Donated items of stock are recognised at fair value which is the amount the charity would have been willing to pay for the items on the open market.

Trade and other debtors

Trade and other debtors are recognised at the settlement amount due after any trade discount offered. Prepayments are valued at the amount prepaid net of any trade discounts due.

Cash and cash equivalents

Cash and cash equivalents comprise cash at bank and on hand, demand deposits with banks and other short-term highly liquid investments with original maturities of three months or less and bank overdrafts. In the statement of financial position, bank overdrafts are shown within borrowings or current liabilities. In the Statement of Cash Flows, cash and cash equivalents are shown net of bank overdrafts that are repayable on demand and form an integral part of the company's cash management.

Trade and other creditors

Short term creditors are measured at the transaction price. Other creditors and provisions 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 and provisions are normally recognised at their settlement amount after allowing for any trade discounts due.

Research and development

Expenditure on research and development is written off in the year in which it is incurred.

Foreign currencies

Monetary assets and liabilities denominated in currencies other than the functional currency of the charity are translated at the rates of exchange prevailing at the end of the reporting period.
Transactions in currencies other than the functional currency of the charity are recorded at the rate of exchange on the date that the transaction occurred.
All exchange differences are are taken into account in arriving at net income/expenditure.

Leased assets

Where the charity enters into a lease which entails taking substantially all the risks and rewards of ownership of an asset, the lease is treated as a finance lease.
Leases which do not transfer substantially all the risks and rewards of ownership to charity are classified as operating leases.
Assets held under finance leases are initially recognised as assets of the charity at their fair value at the inception of the lease or, if lower, at the present value of the minimum lease payments. The corresponding liability to the lessor is included in the balance sheet date as a finance lease obligation.
Lease payments are apportioned between finance expenses and reduction of the lease obligation so as to achieve a constant rate of interest on the remaining balance of the liability. Finance expenses are recognised immediately, unless they are directly attributable to qualifying assets, in which case they are capitalised in accordance with the charity's policy on borrowing costs.
Assets held under finance leases are depreciated in the same way as owned assets.

Operating lease payments are recognised as an expense on a straight-line basis over the lease term.
In the event that lease incentives are received to enter into operating leases, such incentives are recognised as a liability. The aggregate benefit of incentives is recognised as a reduction of rental expense on a straight-line basis.

Pension costs

The charity operates a defined contribution plan for its employees. A defined contribution plan is a pension plan under which the company pays fixed contributions into a separate entity. Once the contributions have been paid the company has no further payments obligations. The contributions are recognised as expenses when they fall due. Amounts not paid are shown in accruals in the balance sheet. The assets of the plan are held separately from the company in independently administered funds.

Receipt of donated goods, facilities and services

All donated goods, facilities and services received are recognised within incoming resources and expenditure at an estimate of the value to the charity.

2 **Company status**

The company is a private company limited by guarantee and consequently does not have share capital.

3 **Statement of Financial Activities - prior year**

	Unrestricted funds 2022	Restricted funds 2022	Total funds 2022
	£	£	£
Income and endowments from:			
Donations and legacies	34,409	38,058	72,467
Charitable activities	46,695	-	46,695
Other trading activities	2	-	2
Investments	22	-	22
Total	81,128	38,058	119,186
Expenditure on:			
Charitable activities	25,290	-	25,290
Other	48,056	44,064	92,120
Total	73,346	44,064	117,410
Net income	7,782	(6,006)	1,776
Net income before other gains/(losses)	7,782	(6,006)	1,776
Other gains and losses:			
Net movement in funds	7,782	(6,006)	1,776
Reconciliation of funds:			
Total funds brought forward	56,972	8,047	65,019
Total funds carried forward	64,754	2,041	66,795

4 **Income from donations and legacies**

	Unrestricted	Restricted	Total 2023	Total 2022
	£	£	£	£
Grants	895	13,150	14,045	62,203
HMRC Job Retention Scheme	-	-	-	4,028
Donations	7,239	-	7,239	6,236
	8,134	13,150	21,284	72,467

5 **Income from charitable activities**

	Unrestricted	Total 2023	Total 2022
	£	£	£
Charity Shop	5,972	5,972	1,495
Lunch Club	49,252	49,252	37,238
Social Activity	16,741	16,741	7,872
Membership Fees	2,413	2,413	90
	74,378	74,378	46,695

6 **Income from other trading activities**

	Total 2023	Total 2022
	£	£
Sale of Cards and Books	-	2
	-	2

7 **Income from investments**

	Unrestricted	Total 2023	Total 2022
	£	£	£
Interest Receivable	928	928	22
	928	928	22

8 **Expenditure on charitable activities**

	Unrestricted	Restricted	Total 2023	Total 2022
	£	£	£	£
Expenditure on charitable activities				
Charity Shop	3,000	-	3,000	22,510
Lunch Club	14,037	6,495	20,532	2,780
Social Activity	5,785	-	5,785	-
Governance costs				
	22,822	6,495	29,317	25,290

9 **Other expenditure**

	Unrestricted	Restricted	Total 2023	Total 2022
	£	£	£	£
Employee costs	46,397	5,350	51,747	56,827
Motor and travel costs	2,033	-	2,033	1,433
Premises costs	17,606	-	17,606	26,310
Amortisation, depreciation, impairment, profit/loss on disposal of fixed assets	276	-	276	350
General administrative costs	6,444	500	6,944	6,030
Legal and professional costs	1,130	-	1,130	1,170
	73,886	5,850	79,736	92,120

10 **Net (expenditure)/income before transfers**

	2023	2022
This is stated after charging:	£	£
Depreciation of owned fixed assets	276	350

11 **Staff costs**

	2023	2022
Salaries and wages	46,174	53,633
Pension costs	2,437	1,047
	48,611	54,680

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

12 **Tangible fixed assets**

	Fixtures & Fittings	Equipment	Total
	£	£	£
Cost or revaluation			
At 1 April 2022	7,594	1,945	9,539
At 31 March 2023	7,594	1,945	9,539
Depreciation and impairment			
At 1 April 2022	7,467	1,271	8,738
Depreciation charge for the year	125	151	276
At 31 March 2023	7,592	1,422	9,014
Net book values			
At 31 March 2023	2	523	525
At 31 March 2022	127	674	801

13 **Creditors:**
amounts falling due within one year

	2023	2022
	£	£
Trade creditors	-	558
Other taxes and social security	-	492
Accruals	912	480
	912	1,530

14 **Movement in funds**

	At 1 April 2022	Incoming resources (including other gains/losses)	Resources expended	Gross transfers	At 31 March 2023
	£	£	£	£	£
Restricted funds:					
Restricted income funds:					
Sefton MBC Capital Grant	2,041	-	-	-	2,041
Sefton MBC	-	5,350	(5,350)	-	-
Sefton CVS - Platinum Jubilee	-	500	(500)	-	-
Groundwork	-	500	(500)	-	-
Sefton CVS - Community Resilience	-	1,671	(866)	-	805
Co-Op Community Fund	-	5,129	(5,129)	-	-
Total	2,041	13,150	(12,345)	-	2,846
Unrestricted funds:					
General funds	63,954	83,440	(96,708)	262	50,948
Designated funds:					
Fixed Asset Fund	800	-	-	(262)	538
Total	800	-	-	(262)	538
Total funds	66,795	96,590	(109,053)	-	54,332

Purposes and restrictions in relation to the funds:

Restricted funds:

Sefton MBC Capital Grant	grant issued to support capital items when needed
Sefton MBC	grant to support general running costs
Sefton CVS - Platinum Jubilee	grant to fund celebration for Her Majesty's jubilee
Groundwork	grant to improve front of premises
Sefton CVS - Community Resilience	grant to support weekly activities
Co-Op Community Fund	grant to support home delivery service

Designated funds:

Fixed Asset Fund	represents the ring fencing of assets which are not available as part of the general liquid assets of the charity.

15 **Analysis of net assets between funds**

	Unrestricted funds	Restricted funds	Total
	£	£	£
Fixed assets	-	525	525
Net current assets	53,807	-	53,807
	53,807	525	54,332

16 **Reconciliation of net debt**

	At 1 April 2022	Cash flows	At 31 March 2023
	£	£	£
Cash and cash equivalents	67,524	(12,805)	54,719
	67,524	(12,805)	54,719
Net debt	67,524	(12,805)	54,719

17 **Commitments**

Operating lease commitments

Annual commitments under non-cancellable operating leases are as follows:

	2023 Land and buildings	2023 Other	2022 Land and buildings	2022 Other
	£	£	£	£
Operating leases with expiry date:				

Pension commitments

	2023	2022
	£	£
The pension cost charge to the company amounted to:	2,437	1,047

18 **Related party disclosures**

Controlling party

The company is limited by guarantee and has no share capital; thus no single party controls the company.

AINSDALE LUNCH AND LEISURE

England & Wales - Charity number 1129183

Accounts

Company Number: 06846070
Charity Number: 1129183

Ainsdale Lunch and Leisure
(A Company Limited by Guarantee)
Annual Report
&
Financial Statements
For the year ended
31 March 2022

Greater Merseyside Community Accountancy Service
Sefton Council for Voluntary Service
3rd Floor, Suite 3b
Burlington House
Crosby Road North
Waterloo
Liverpool
L22 0LG

Ainsdale Lunch and Leisure
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Ainsdale Lunch and Leisure
Trustees' Annual Report
For the year ended 31 March 2022

The Trustees, who are also Directors for the purposes of the Companies Act, present their annual report and financial statements of the charity for the year ended 31 March 2022. The financial statements have been prepared in accordance with the accounting policies set out in note 1 to the accounts and comply with the charity's governing document, the Companies Act 2006 and Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard 102 applicable in the UK and Republic of Ireland.

The accounts have departed from the Charities (Accounts and Reports) Regulations 2008 only to the extent required to provide a true and fair view. This departure has involved following the Statement of Recommended Practice for charities applying FRS102 rather than the version of the Statement of Recommended Practice which is referred to in the Regulations but which has since been withdrawn.

Objectives and Activities

The objects of the charity are and principal activities are, for the public benefit, to provide for:

(a) the relief of those in need by reason of age, ill-health, disability, financial hardship or other disadvantage;
(b) the advancement of health;
(c) the advancement of citizenship; and
(d) such other similar purposes recognised by English Law as charitable as the charity shall determine from time to time.

The objects are to be achieved by, in particular but not so as to limit the generality of the foregoing, the establishment and running of a lunch and leisure club for the elderly and the vulnerable people of the Ainsdale neighbourhood of Southport and adjacent areas where practicable.

The Trustees have complied with their duty to have due regard to the guidance on public benefit published by the Charity Commission in exercising their powers or duties.

Achievements and Performance

Coronavirus:

This year as we started to emerge from the effects of the Coronavirus pandemic we have been able to build on the provision of meals, both in-house and to the housebound, and also start to re-introduce our well-being activities as government guidance allowed. A cautious approach has been needed as many of our users and volunteers are vulnerable and, at least to start with, hesistant about returning. Initially there were challenges over complying with social distancing and this meant fewer sessions with fewer people attending. Our aim was to do things in a measured, safe and realistic way.

With funding from Living well Sefton, and in partnership with other local groups, we put together 2 well-being packs for our members to aid recovery from the pandemic including free membership for the year.

Ainsdale Lunch and Leisure
Trustees' Annual Report
For the year ended 31 March 2022

The Manager continued to be furloughed 2 or 3 days a week until the end of the scheme and when working concentrated on fundraising, networking and planning for the re-introduction of actvities.

Volunteers:

All Ainsdale Lunch and Leisure (ALL) activities are supported by volunteers from the local community. We have not yet been able to restart provison of volunteering opportunities for those who have additional needs but hope to be able to do so in the near future.

Lunch Club:

Lunches in-house resumed 2 days a week in June 2021 and by year end were operating 4 days per week. The Meals Out service has delivered 4683 meals to the housebound. This included meals provided to Formby Luncheon Club from April to July when they were unable to provide this service themselves. We are grateful to our team of volunteer drivers who enable us to keep this vital service going. Positive comments about the meals out service have been received from both users and relatives.

Cafe:

The cafe reopened in the autumn and is available for drinks, cakes and light refreshments 3 days a week.

Leisure Activities:

Leisure activities that have taken place during this financial year have included Tai Chi, Gentle Gym, Art, Needlecraft, Music for ALL, Indoor Bowling, Table Tennis, Guitar, Ukelele Lessons.

Charity Shop:

The shop provides important revenue to support the work of the charity. Due to its small size and single access point the shop itself has been closed for much of this year but sales have continued through items listed on eBay.

Garden:

The Garden developed at the rear of the premises in conjunction with Ainsdale Methodist Church has continued to be maintained by a loyal group of volunteers throughout the pandemic. It has been well used as a meeting place in fine weather and there is plenty of seating for quiet moments. Fruit and vegetables are grown and used in the ALL kitchen. At the front of the building a small patio area has been developed and it is hoped this will be used by the people visiting the cafe.

Data Protection:

We continue to update Data Protection and Privacy Policies in line with the GDPR Legislation. We have reviewed information held and obtained permission from all our members regarding their personal data.

Networking:

We have continued to network both virtually, and in person when possible, with a variety of local organisations covering the health and social care sector. This enables us to exchange information and on occasions leads to partnership working. One new initiative we are involved with is WAVE (Woodvale and Ainsdale Volunteering Enterprise).

Fundraising & Donations:

We would like to express our gratitude to all our supporters, volunteers and donors particularly in these difficult times. Sefton MBC continues to support our running costs and we extend our thanks to them. We are grateful to P H Holt, John Moore's Foundation, Dulverton Trust and Eleanor Rathbone Charitable Trust for their financial support.

We were also supported during the year by The Community Champion Fund, Charles and Edna Broadhurst, Tesco Groundworks, Living Well Sefton, Sefton Business Top-Up Grants. Other individuals/organisations have given donations and we value their commitment to Ainsdale Lunch and Leisure.

A list of donors is available but will exclude any donors who wish to remain anonymous.

Financial Review

The charity's total income was £119,186 (2021: £103,355) and the total expenditure was £117,288 (2021: £86,193). The principal source of funds was receipts from users of the Meals Out Service as well as grant funding and donations. Expenditure on charitable activities of £73,222 related to the provision of the lunch club and social activities in support of the objectives of the charity. Free reserves, calculated as unrestricted funds less the net book value of fixed assets, were £64,077 at 31st March 2022.

Reserves Policy

The Board of Trustees has examined the charity's requirements for reserves in light of the main risk to the organisation. It has established a policy whereby the unrestricted funds not committed or invested in tangible fixed assets ('the free reserves') held by the charity should be between three and six months of the resources expended. The charity's free reserves have reached their target level. These reserves are held to cover the costs incurred should the organisation cease to function.

We are struggling like many charities to maintain the same level of funding as pre-Covid. The emphasis for many grant providers is project-based and short-term and, unless we can find sufficient funding in the next six to twelve months, we expect to take a significant hit on our reserves in order to conitinue operating.

Future Developments and Strategy

As we emerge from the Coronavirus pandemic we plan, within the relevant government guidelines, to resume providing services that meet the needs, post COVID, of the local community. This will be a mix of existing activities and new ones. The Manager and Trustees will review service provision regularly consulting with staff, volunteers and users as appropriate.

Ainsdale Lunch and Leisure
Trustees' Annual Report
For the year ended 31 March 2022

Reference and administrative details

Charity number:	1129183
Company number:	06846070
Registered Office:	Ainsdale Methodist Church, Liverpool Road, Southport PR8 3NQ

Our advisors

Accountants:	Sefton Council for Voluntary Service 3rd Floor, Suite 3b, Burlington House, Crosby Road North, Waterloo
Independent Examiner:	Helen J Guest 482 Liverpool Road, Southport, PR8 3BB.
Bankers:	RBS, 269 Lord Street, Southport TSB, PO Box 373, Leeds

Directors and trustees

The directors of the charitable company (the charity) are its trustees for the purposes of charity law. The trustees and officers serving during the year and since the year-end were as follows:

Trustees

Mr K Lowe	Chair of Trustees
Mrs GM Hemmings	
Mrs DM Goulding	
Mr RA Hemmings	
Mr T Durrance	
Mr RH Taylor	
Mr K Revill	Appointed 11th May 2021
Mrs J Shenton	Appointed 30th November 2021
Rev P Evans	Appointed 1st April 2021
Mrs LM Paterson	Resigned 30th November 2021
Company Secretary	Mrs G M Hemmings

Other Key Management personnel:

Ainsdale Lunch and Leisure Manager	Ms R J Gomersall

Ainsdale Lunch and Leisure
Trustees' Annual Report
For the year ended 31 March 2022

Structure, Governance and Management

Governing Document

Ainsdale Lunch and Leisure is a Company Limited by Guarantee and was incorporated on 13th March 2009. The Company was established under a Memorandum of Agreement, which established the objects and powers of the Company and is governed under its Articles of Association. It is registered with the Charity Commission. Anyone over the age of 18 can become a Stakeholder Member of the Company and there are currently 49 Stakeholder Members. Every Stakeholder Member undertakes to contribute such amount as required (not exceeding £10) if the Charity should be wound up.

Appointment Board of Trustees

As set out in the Articles of Association 51% of trustees must be nominated by or approved for nomination by the Ainsdale Methodist Church and Southport Methodist Circuit with a lesser proportion being elected by Stakeholder Members of the charitable company attending the Annual General Meeting. The longest serving one third of trustees retires each year and is able to offer themselves for re-election. Trustees may co-opt new trustees provided they do not exceed the maximum agreed by Stakeholder Members, and the co-opted trustees must retire at the next Annual General Meeting, and they must not be taken into account in determining the Trustees who are to retire by rotation.

Trustee induction and training

New Trustees meet the Chair of the Board and Manager, are informed of the obligations of Trustees, and are given relevant information when they start.

Organisation

The Board of Trustees, which must have a minimum of 3 trustees but no maximum unless agreed by an ordinary resolution of the Stakeholder Members, which currently sets the maximum number of trustees at 9, administers the charity.

The Trustees meet regularly throughout the year and are responsible for the strategic direction and policy of the Charity. There is a sub-committee covering finance which normally meets quarterly. Ainsdale Methodist Church and leisure work closely together to the benefit of both organisations and a steering group with representatives from each meets 4 times a year.

All members of the Board give their time voluntarily and receive no benefit/remuneration from the Charity. Any connection between a Trustee or Manager of the charity and any client or supplier is disclosed to the full Board of Trustees in the same way as any other contractual relationship with a related party. In the current year no such related party transactions were reported.

The Manager of Ainsdale Lunch and Leisure is appointed by the Trustees to manage the day to day operations of the charity. To facilitate effective operations the Manager has delegated authority, within the terms of delegation approved by the Trustees, for operational matters including finance, employment and service delivery.

Risk Management

The trustees have a risk management strategy which comprises:

* an annual review of the principal risks and uncertainties that the charity faces;
* the establishment of policies, systems and procedures to mitigate those risks identified in the annual review; and
* the implementation of procedures designed to minimise or manage any potential impact on the charity should those risks materialise.

This work has identified that financial sustainability is the major financial risk for the charity. A key element in the management of financial risk is a regular review of available liquid funds to settle debts as they fall due, regular liaison with the bank and active management of trade debtors and creditors balances to ensure sufficient working capital by the charity.

Attention has also been focused on non-financial risks arising from fire, health and safety of clients, and food hygiene. These risks are managed by ensuring accreditation is up to date, having robust policies and procedures in place, and regular awareness training for staff working in these operational areas.

Policies

The Trustees take their governance of the charity very seriously. To aid transparency and accountability we have the following policies in place:

Abuse, Complaints, Data Protection, Privacy, Equality & Diversity, Financial, Health & Safety (with Fire Safety Procedures), Bad Weather Closure, Safeguarding.

Trustees' Responsibilities

The Trustees, who are also the Directors of Aindale Lunch and leisure for the purpose of company law, are responsible for preparing the trustees' report and the financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

Company law requires the charity trustees to prepare financial statements for each financial 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 charitable company for that year. In preparing the financial statements, the trustees are required to:

1) select suitable accounting policies and then apply them consistently;

2) observe the methods and principles in the Charities SORP;
3) make judgements and estimates that are reasonable and prudent;
4) state whether applicable UK accounting standards have been followed, subject to any material departures disclosed and explained in the financial statements;
5) prepare the financial statements on the 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 or other irregularities.

Ainsdale Lunch and Leisure
Trustees' Annual Report
For the year ended 31 March 2022

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.

This report was approved by the board of trustees on 31st August 2022 and signed on their behalf.

GMHemmings

Mrs G M Hemmings
Company Secretary

K Lowe

Mr K Lowe
Chair of Trustees

Independent Examiner's Report
To the trustees of Ainsdale Lunch and Leisure
For the year ended 31 March 2022

I report to the charity trustees on my examination of the accounts of Ainsdale Lunch and Leisure ('the Company') for the year ended 31 March 2022 which are set out on pages 11 to 27.

Responsibilities and basis of report

As the charity's trustees of the Company (and also its directors for the purposes of company law) you are responsible for the preparation of the accounts in accordance with the requirements of the Companies Act 2006 ('the 2006 Act').

Having satisfied myself that the accounts of the Company are not required to be audited under Part 16 of the 2006 Act and are eligible for independent examination, I report in respect of my examination of your charity's accounts as carried out under section 145 of the Charities Act 2011 ('the 2011 Act'). In carrying out my examination I have followed the Directions given by the Charity Commission under section 145(5) (b) of the 2011 Act.

Independent examiner's statement

I have completed my examination. I confirm that no matters have come to my attention in connection with the examination giving me cause to believe:

accounting records were not kept in respect of the Company as required by section 386 of the 2006 Act; or

the accounts do not accord with those records; or

the accounts do not comply with the accounting requirements of section 396 of the 2006 Act other than any requirement that the accounts give a 'true and fair view which is not a matter considered as part of an independent examination; or

the accounts have not been prepared in accordance with the methods and principles of the Statement of Recommended Practice for accounting and reporting by charities applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102).

I have no concerns and have come across no other matters in connection with the examination to which attention should be drawn in this report in order to enable a proper understanding of the accounts to be reached.

Helen J Guest ACMA

Helen J Guest
482 Liverpool Road, Southport, PR8 3BB.
31st August 2022

Ainsdale Lunch and Leisure
Statement of Financial Activities
(Incorporating Income & Expenditure Account)
For the year ended 31 March 2022

	Note	Unrestricted Funds £	Restricted Funds £	Total 2022 £	Total 2021 £
Income and endowments from:					
Donations and legacies	2	30,381	38,058	68,439	59,296
Charitable activities	3	46,695	-	46,695	14,810
Other trading activities	4	2	-	2	13
Investments	5	22	-	22	153
Other	6	4,028	-	4,028	29,083
Total income		81,128	38,058	119,186	103,355
Expenditure on:					
Charitable activities	7	73,344	44,064	117,410	86,193
Total expenditure		73,344	44,064	117,410	86,193
Net income/(expenditure)		7,782	(6,006)	1,776	17,162
Other recognised gains:					
Net movement in funds		7,782	(6,006)	1,776	17,162
Reconciliation of funds:					
Funds b/fwd		56,972	8,047	65,019	47,857
Funds c/fwd		64,754	2,041	66,795	65,019

The Statement of Financial Activities also complies with the requirements for an income and expenditure account under the Companies Act 2006.

All income and expenditure derive from continuing activities.

The notes on pages 13 to 27 form part of these financial statements

Ainsdale Lunch and Leisure
Balance Sheet
As at 31 March 2022

Company Number: 06846070

	Note	2022 £	£	2021 £
Fixed Assets				
Tangible assets	12		801	1,150
Current Assets				
Debtors	13	-		1,496
Cash at bank and in hand	14	67,525		63,268
		67,525		64,764
Creditors: Amounts falling due within one year	15	1,531		895
Net Current Assets			65,994	63,869
Total Net Assets			66,795	65,019
Funds of the charity				
Designated Funds			800	1,150
General Fund			63,954	55,822
Total Unrestricted Funds	17		64,754	56,972
Restricted Funds	18		2,041	8,047
Total Funds			66,795	65,019

In approving these financial statements as directors of the company we hereby confirm the following:
For the year in question the company was entitled to exemption under section 477 of the Companies Act 2006 relating to small companies.
Directors' responsibilities:
1) The members have not required the company to obtain an audit for its accounts for the year in question in accordance with section 476.
2) The directors acknowledge their responsibilities for complying with the requirements of the Act with respect to accounting records and the preparation of accounts.

These accounts have been prepared and delivered in accordance with the provisions applicable to companies subject to the small companies' regime.

The accounts were approved by the board of directors on 31st August 2022.

Mr K Lowe, Director

Mrs G M Hemmings, Director

The notes on pages 13 to 27 form part of these financial statements

Ainsdale Lunch and Leisure
Notes to the Accounts
For the year ended 31 March 2022

1 Accounting Policies

1a Basis of preparation

The financial statements have been prepared in accordance with Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2015) - (Charities SORP (FRS 102)), and the Companies Act 2006 and the UK Generally Accepted Accounting Practice as it applies from 1 January 2015.

Ainsdale Lunch and Leisure meets the definition of a public benefit entity under FRS 102. Assets and liabilities are initially recognised at historical cost or transaction value unless otherwise stated in the relevant accounting policy note.

The accounts have departed from the Charities (Accounts and Reports) Regulations 2008 only to the extent required to provide a true and fair view. This departure has involved following the Statement of Recommended Practice for Charities applying FRS102 rather than the version of the Statement of Recommended Practice which is referred to in the Regulations but which has since been withdrawn.

The functional currency used by Ainsdale Lunch and Leisure is the £ Sterling.

1b. Preparation of the accounts on a going concern basis

Income exceeded expenditure by £1,898 (2021 income exceeded expenditure by £17,162. Some grant funding has been secured for 2022-23 and there is continuing income from charitable activities. The trustees are seeking further funding. Free reserves of £64,077 at 31 March 2022 were equivalent to 4 months' running costs. The trustees expect to be able to meet the charity's liabilities as they fall due so these financial statements have been prepared on a going concern basis.

1c. Income

Income is recognised when the charity has entitlement to the funds, any performance conditions attached to the item(s) of income have been met, it is probable that the income will be received and the amount can be measured reliably.

Income from government and other grants, whether 'capital' grants or 'revenue' grants, is recognised when the charity has entitlement to the funds, any performance conditions attached to the item(s) of income have been met, it is probable that the income will be received and the amount can be measured reliably and is not deferred.

Interest on funds held on deposit is included when receivable and the amount can be measured reliably by the charity; this is normally upon notification of the interest paid or payable by the bank.

Ainsdale Lunch and Leisure
Notes to the Accounts (cont.)
For the year ended 31 March 2022

1 Accounting Policies (cont.)

1d. Deferred income

Income from donations and grants, including capital grants are deferred when the following conditions are met:

a) when donors specify that donations and grants given to the charity must be used in future accounting periods, the income is deferred until those periods

b) when donors impose conditions which have to be fulfilled before the charity becomes entitled to use such income, the income is deferred and not included in incoming resources until the preconditions for use have been met.

1e. Donated services and facilities

Donated professional services and donated facilities are recognised as income when the charity has control over the item, any conditions associated with the donated item have been met, the receipt of economic benefit from the use by the charity of the item is probable and that the economic benefit can be measured reliably. In accordance with the Charities SORP (FRS 102), the general volunteer time is not recognised and refer to the trustees' annual report for more information about their contribution.

On receipt, donated professional services and donated facilities are recognised on the basis of the value of the gift to the charity which is the amount the charity would have been willing to pay to obtain services or facilities of equivalent economic benefit on the open market; a corresponding amount is then recognised in expenditure in the period of receipt.

1f. Expenditure

Expenditure is recognised once there is a legal or constructive obligation to make a payment to a third party, it is probable that settlement will be required and the amount of the obligation can be measured reliably. Expenditure is classified under the following activity headings:

Lunches
Social activities
Charity Shop

Ainsdale Lunch and Leisure
Notes to the Accounts (cont.)
For the year ended 31 March 2022

1 Accounting Policies (cont.)

1g. Allocation of support costs

Support costs are those functions that assist the work of the charity but do not directly undertake charitable activities. Support costs include back office costs, finance, personnel, payroll and governance costs which support the charities programmes and activities. these costs have been allocated between cost of raising funds and expenditure on charitable activities. The bases on which support costs have been allocated are set out in note 8.

1h. Funds Accounting

All income and expenditure together with gains and losses are allocated to a specific charitable fund.

Unrestricted funds are available to spend on activities that further any of the purposes of the charity.

Restricted funds are donations which the donor has specified are to be used solely for particular areas of the charity's work or for specific projects being undertaken by the charity. Further details of restricted funds together with their purposes are set out in note 18.

Ainsdale Lunch and Leisure
Notes to the Accounts (cont.)
For the year ended 31 March 2022

1 Accounting Policies (cont.)

1i. Tangible fixed assets and depreciation

Tangible assets are stated at cost (or deemed cost) less accumulated depreciation and accumulated impairment losses. Cost includes the original purchase price, costs directly attributable to bringing the asset into its working condition for its intended use, dismantling and restoration costs and borrowing costs capitalised.

Plant and machinery and fixtures, fitting, tools, and equipment are stated at cost less accumulated depreciation and accumulated impairment losses.

Depreciation is provided at the following annual rates in order to write each asset off over its anticipated useful economic life. A full year's depreciation charge is charged in the year of acquisition and no depreciation is charged in the year of disposal.

Fixtures and fittings	25% pa on the straight line basis
Equipment	25% pa on the straight line basis

Subsequent costs are included in the assets carrying amount or recognised as a separate asset, as appropriate, only when it is probable that economic benefits associated with the item will flow to the charitable company and the cost can be measured reliably.

Repairs, maintenance and minor inspection costs are expensed as incurred.

Tangible assets are derecognised on disposal or when no future economic benefits are expected. On disposal, the difference between the net disposal proceeds and the carrying amount is recognised in the Statement of Financial Activities.

1j. Cash at bank and in hand

Cash at bank and cash in hand includes cash and short term highly liquid investments with a short maturity of three months or less from the date of acquisition or opening of the deposit or similar account.

1k. Creditors and provisions

Creditors and provisions 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 and provisions are normally recognised at their settlement amount after allowing for any trade discounts due.

Ainsdale Lunch and Leisure
Notes to the Accounts (cont.)
For the year ended 31 March 2022

1 Accounting Policies (cont.)

1l. Taxation

The charity is exempt from tax on income and gains falling within section 505 of the Taxes Act 1988 or section 252 of the Taxation of Chargeable Gains Act 1992 to the extent that these are applied to its charitable objects.

1m. Pension costs

The company operates a defined contribution plan for its eligible employees. A defined contribution plan is a pension plan under which the charity pays fixed contributions into a separate entity. Once the contributions have been paid the charity has no further payment obligations. The contributions are recognised as an expense when they are due. Amounts not paid are shown in creditors or accruals in the balance sheet. The assets of the plan are held separately from the charity in independently administered funds.

1n. Cash Flow Statement

The trustees have taken advantage of adopting Update Bulletin 1 of the Charities SORP (FRS102) in order to disapply the requirement to produce a cash flow statement.

2. Donations and Legacies

	2022 £	2021 £
Grants	62,203	55,659
HMRC Job Retention scheme	-	1,128
Donations	6,236	2,509
	68,439	59,296

Ainsdale Lunch and Leisure
Notes to the Accounts (cont.)
For the year ended 31 March 2022

3. Charitable Activity Income

	2022 £	2021 £
Charity Shop takings	1,495	*555*
Lunch receipts	37,238	*13,704*
Receipts from social activities	7,872	*551*
Lunch Membership fees	90	-
	46,695	*14,810*

Income from charitable activities has been applied to the following activities:

	2022 £	2021 £
Lunches	37,328	*14,259*
Social activities	7,872	*551*
Charity Shop	1,495	-
	46,695	*14,810*

4. Other trading activity income

	2022 £	2021 £
Fundraising income	-	10
Sale of cards and books	2	3
	2	13

Ainsdale Lunch and Leisure
Notes to the Accounts (cont.)
For the year ended 31 March 2022

5. Investment Income

	2022 £	2021 £
Interest Receivable	22	153
	22	153

6. Other Income

	2022 £	2021 £
HMRC CJRS	4,028	25,083
TSB Bank Incentive	-	4,000
	4,028	29,083

7. Charitable Activities Expenditure

	Activities Undertaken Directly £	Support Costs £	Total 2022 £	Total 2021 £
Lunches	62,346	1,963	64,309	*37,303*
Social activities	48,324	4,654	52,978	*48,892*
	110,670	6,617	117,287	*86,195*

Ainsdale Lunch and Leisure
Notes to the Accounts (cont.)
For the year ended 31 March 2022

8. Support Costs

	Management	Total 2022	Total 2021
	£	£	£
Lunches	4,654	4,654	*3,463*
Social activities	1,963	1,963	*1,461*
	6,617	6,617	*4,924*

Support costs have been allocated pro-rata to the income received from lunches and social activities.

9. Staff Costs

	2022	2021
	£	£
Wages and Salaries	53,633	51,780
Pension costs	1,047	992
	54,680	52,772

The average number of employees during the 2022 was:

	2022	2021
	Number	Number
Administration	2	2
Kitchen	1	1
	3	3

The trustees received no remuneration during the year (2021: £nil).
The trustees did not receive any expenses during the year (2021: £nil).

Ainsdale Lunch and Leisure
Notes to the Accounts (cont.)
For the year ended 31 March 2022

10. Key Management Personnel

The trustees consider that the key management personnel comprise the trustees listed on page 5 and the ALL Manager

	2022 £	2021 £
Total Remuneration	25,950	25,565

11. Net Income for the year

Net income is stated after charging:

	2022 £	2021 £
Depreciation	350	425

Ainsdale Lunch and Leisure
Notes to the Accounts (cont.)
For the year ended 31 March 2022

12. Tangible Fixed Assets

	Fixtures & Equipment £	Total £
Cost / Valuation		
At 1 April 2021	9,539	9,539
At 31 March 2022	9,539	9,539
Depreciation		
At 1 April 2021	8,388	8,388
For the year	350	350
At 31 March 2022	8,738	8,738
Net Book Amounts		
At 31 March 2022	801	801
At 31 March 2021	1,151	1,151

13. Debtors

	2022 £	2021 £
Amounts falling due within one year		
Trade debtors	-	*1,128*
Social Security and other taxes	-	*368*
	-	*1,496*

Ainsdale Lunch and Leisure
Notes to the Accounts (cont.)
For the year ended 31 March 2022

14. Cash at bank and in hand

	2022	2021
	£	£
Cash at bank	67,525	63,268
	67,525	63,268

15. Creditors: Amounts falling due within one year

	2022	2021
	£	£
Trade creditors	1	-
Other creditors	1,050	455
Accruals and deferred income	480	440
	1,531	895

16. Related Party Transactions

There are no related party transactions in the reporting period which require disclosure.

Ainsdale Lunch and Leisure
Notes to the Accounts (cont.)
For the year ended 31 March 2022

17. Unrestricted Funds

	Balance brought forward 2020 £	Income £	Expenditure £	Transfers between funds £	Balance carried forward 2021 £
General Fund	*44,810*	*64,755*	*(52,593)*	*(1,150)*	*55,822*
Total Funds (previous year)	*44,810*	*64,755*	*(52,593)*	*(1,150)*	*55,822*

	Balance brought forward 2021 £	Income £	Expenditure £	Transfers between funds £	Balance carried forward 2022 £
General Fund	55,822	81,128	(73,344)	350	63,956
Fixed Asset Fund	1,150	-	-	(350)	800
Total Funds (current year)	56,972	81,128	(73,344)	-	64,756

Ainsdale Lunch and Leisure
Notes to the Accounts (cont.)
For the year ended 31 March 2022

18. Restricted Funds

	Balance brought forward 2020 £	Income £	Expenditure £	Balance carried forward 2021 £
Sefton MBC Capital Grant	*2,409*	*-*	*-*	*2,409*
P H Holt	*-*	*16,500*	*(16,500)*	*-*
Sefton CVS LWS Locality	*638*	*-*	*-*	*638*
Sefton MBC	*-*	*5,350*	*(5,350)*	*-*
Southport & Birkdale Provident Society	*-*	*3,000*	*(3,000)*	*-*
Thomas Bailey	*-*	*8,250*	*(8,250)*	*-*
John Moores Foundation	*-*	*5,000*	*-*	*5,000*
Groundwork	*-*	*500*	*(500)*	*-*
Total Funds (previous year)	*3,047*	*38,600*	*(33,600)*	8,047

	Balance brought forward 2021 £	Income £	Expenditure £	Balance carried forward 2022 £
Sefton MBC Capital Grant	2,409	-	(368)	2,041
P H Holt	-	14,000	(14,000)	-
Sefton CVS Wellbeing	-	5,350	(5,350)	-
Sefton CVS LWS Locality	638	-	(638)	-
Sefton MBC	-	2,500	(2,500)	-
Eleanore Rathbone Trust	-	3,000	(3,000)	-
Steve Morgan Foundation	-	10,000	(10,000)	-
Brighter Living Partnership	-	3,208	(3,208)	-
John Moores Foundation	5,000	-	(5,000)	-
Total Funds (current year)	8,047	38,058	(44,064)	2,041

Ainsdale Lunch and Leisure
Notes to the Accounts (cont.)
For the year ended 31 March 2022

18. Restricted Funds (cont.)

The Eleanor Rathbone Trust grant is towards the pay of the Administrator.
The Sefton MBC Capital Grant is for capital items to prevent deterioration in the community.
The P H Holt grant is to pay for catering.
The Sefton CVS LWS Locality Grant is to pay for sessional activities.
The Sefton CVS Wellbeing grant was a contribution to cost of lunches
The Sefton MBC grant is to fund meals and social activities.
The Steve Morgan Foundation grant is to pay for the centre manager.
The Groundwork grant is to pay for the garden.
The John Moores Grant is towards the pay of the Manager.

19. Analysis of Net Assets

Previous year ended 31 March 2021

	Unrestricted Funds £	Designated Funds £	Restricted Funds £	Total Funds £
Fixed Assets	-	*1,150*	-	*1,150*
Current Assets	*56,717*	-	*8,047*	*64,764*
Current Liabilities	*(895)*	-	-	*(895)*
	55,822	*1,150*	8,047	65,019

Current year ended 31 March 2022

	Unrestricted Funds £	Designated Funds £	Restricted Funds £	Totals Funds £
Fixed Assets	-	800	-	800
Current Assets	65,484	-	2,041	67,525
Current Liabilities	(1,531)	-	-	(1,531)
	63,953	800	2,041	66,794

Ainsdale Lunch and Leisure
Notes to the Accounts (cont.)
For the year ended 31 March 2022

20. Comparative Statement of Financial Activities Information

In order to comply with Financial Reporting Standard 102 which requires comparative information to be provided for all amounts, this note provides the necessary disclosure for comparative purposes of the Statement of Financial Activities for the year ended 31 March 2021.

	Unrestricted Fund £	Restricted Fund £	Total Funds £
Income			
Donations and legacies	59,296	38,600	59,296
Charitable activities	(23,790)	-	14,810
Other Trading Activities	13	-	13
Investments	153	-	153
Other income	29,083	-	29,083
Total income	64,755	38,600	103,355
Expenditure on			
Charitable activities	52,593	33,600	52,593
	52,593	33,600	52,593
Net income	45,762	5,000	50,762
Other Recognised gains:			
Net movement in funds	**45,762**	5,000	50,762

23. Legal Status

Ainsdale Lunch and Leisure is a company limited by guarantee (incorporated in England and Wales) and has no share capital. In the event of the charity being wound up, the liability in respect of the guarantee is limuited to £10 per member of the charity.

AINSDALE LUNCH AND LEISURE

England & Wales - Charity number 1129183

Accounts

Company Number: 06846070
Charity Number: 1129183

Ainsdale Lunch and Leisure

(A Company Limited by Guarantee)

Annual Report
&
Financial Statements
For the year ended
31 March 2021

Greater Merseyside Community Accountancy Service
Sefton Council for Voluntary Service
3rd Floor, Suite 3b
Burlington House
Crosby Road North
Waterloo
Liverpool
L22 0LG

Ainsdale Lunch and Leisure
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Ainsdale Lunch and Leisure
Trustees' Annual Report
For the year ended 31 March 2021

The Trustees, who are also Directors for the purposes of the Companies Act, present their annual report and financial statements of the charity for the year ended 31 March 2021. The financial statements have been prepared in accordance with the accounting policies set out in note 1 to the accounts and comply with the charity's governing document, the Companies Act 2006 and Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard 102 applicable in the UK and Republic of Ireland.

The accounts have departed from the Charities (Accounts and Reports) Regulations 2008 only to the extent required to provide a true and fair view. This departure has involved following the Statement of Recommended Practice for charities applying FRS102 rather than the version of the Statement of Recommended Practice which is referred to in the Regulations but which has since been withdrawn.

Objectives and Activities

The objects of the charity are and principal activities are, for the public benefit, to provide for:

(a) the relief of those in need by reason of age, ill-health, disability, financial hardship or other disadvantage;
(b) the advancement of health;
(c) the advancement of citizenship; and
(d) such other similar purposes recognised by English Law as charitable as the charity shall determine from time to time.

The objects are to be achieved by, in particular but not so as to limit the generality of the foregoing, the establishment and running of a lunch and leisure club for the elderly and the vulnerable people of the Ainsdale neighbourhood of Southport and adjacent areas where practicable.

The Trustees have complied with their duty to have due regard to the guidance on public benefit published by the Charity Commission in exercising their powers or duties.

Achievements and Performance

Coronavirus:

With the Coronavirus pandemic the year has certainly been challenging. We started in lockdown with all services suspended and the staff furloughed. Uncertainties over funding, lack of volunteers (many of whom were shielding) and a need to protect the members, staff and the future of the charity led to this decision. During the lockdown contact was maintained with members through phone calls from Trustees.

Coming out of the 1st lockdown enabled the staff to reconnect with both members and volunteers. Plans were drawn up for re-opening in line with government guidelines starting with the Meals Out Service. We were pleased to be able to partner with Formby Luncheon Club in this and have provided an average 50 meals a week for them from November to the end of the financial year. The Meals Out service operated during both the 2nd and 3rd lockdowns with the Catering Manager and Administrator back working their normal hours.

The Manager continued to be furloughed 2 or 3 days a week and when working concentrated on fundraising and planning for the next financial year.

Volunteers:

All Ainsdale Lunch and Leisure (ALL) activities are supported by volunteers from the local community including some who have additional needs.

Lunch Club:

Lunches in-house and the Café have been suspended during the pandemic. The Meals Out service has delivered 2,453 meals to the housebound. We are grateful to a small team of volunteer drivers who have enabled us to keep this going since November despite lockdowns.

Leisure Activities:

No Leisure activities have taken place during this financial year due to Coronavirus restrictions.

Charity Shop:

The shop provides important revenue to support the work of the charity. The shop itself has been closed during this year but sales have continued through items listed on eBay.

Garden:

The Garden developed at the rear of the premises in conjunction with Ainsdale Methodist Church has been maintained by a group of volunteers during the pandemic.

Data Protection:

We continue to update Data Protection and Privacy Policies in line with the GDPR Legislation. We have reviewed information held and obtained permission from all our members regarding their personal data.

Networking:

We have continued to network virtually with a variety of local organisations covering the health and social care sector. This enables us to exchange information and on occasions leads to partnership working.

Fundraising & Donations:

We would like to express our gratitude to all our supporters, volunteers and donors particularly in these difficult times. Sefton Council continues to support our running costs and we extend our thanks to them. We are grateful to the Morgan Foundation, P H Holt, John Moore's Foundation, Leathersellers and Liverpool City Region COVID Fund for their financial support.

We were also supported during the year by The Knights of St. Columba, Charles and Edna Broadhurst, Tesco Groundworks, Sefton CVS and the Freemasons. Other individuals/organisations have given donations and we value their commitment to Ainsdale Lunch and Leisure.

A list of donors is available but will exclude any donors who wish to remain anonymous.

Financial Review

The charity's total income was £103,355 (2020: £144,093) and the total expenditure was £86,195 (2020: £140,246). The principal source of funds was receipts from users of the Meals Out Service as well as grant funding and donations. Expenditure on charitable activities of £86,195 related to the provision of the lunch club and social activities in support of the objectives of the charity. Free reserves, calculated as unrestricted funds less the net book value of fixed assets, were £55,822 at 31st March 2021.

Reserves Policy

The Board of Trustees has examined the charity's requirements for reserves in light of the main risk to the organisation. It has established a policy whereby the unrestricted funds not committed or invested in tangible fixed assets ('the free reserves') held by the charity should be between three and six months of the resources expended. The charity's free reserves have reached their target level. These reserves are held to cover the costs incurred should the organisation cease to function.

Future Developments and Strategy

As we emerge from the Coronavirus pandemic we plan, within the relevant government guidelines, to resume providing services that meet the needs, post COVID, of the local community. This will be a mix of existing activities and new ones. The Manager and Trustees will review service provision regularly consulting with staff, volunteers and users as appropriate.

Reference and administrative details

Charity number:	1129183
Company number:	06846070
Registered Office:	Ainsdale Methodist Church, Liverpool Road, Southport PR8 3NQ

Ainsdale Lunch and Leisure
Trustees' Annual Report
For the year ended 31 March 2021

Our advisors

Accountants:	Sefton Council for Voluntary Service 3rd Floor, Suite 3b, Burlington House, Crosby Road North, Waterloo
Independent Examiner:	David Harrison Harrison Business Solutions, 19 Edenfield Close, Southport, PR8 6LL
Bankers:	RBS, 269 Lord Street, Southport TSB, PO Box 373, Leeds

Directors and trustees

The directors of the charitable company (the charity) are its trustees for the purposes of charity law. The trustees and officers serving during the year and since the year-end were as follows:

Trustees

Mrs L M Paterson	Chair of Trustees
Mr T Durrance	
Mrs D M Goulding	
Mrs G M Hemmings	
Mr R A Hemmings	
Mr R H Taylor	
Mr K Lowe	
Mr P Evans	Appointed 01 April 2021
Company Secretary	Mrs G M Hemmings

Other Key Management personnel:

Ainsdale Lunch and Leisure Manager	Ms R J Gomersall

Structure, Governance and Management

Governing Document

Ainsdale Lunch and Leisure is a Company Limited by Guarantee and was incorporated on 13th March 2009. The Company was established under a Memorandum of Agreement, which established the objects and powers of the Company and is governed under its Articles of Association. It is registered with the Charity Commission. Anyone over the age of 18 can become a Stakeholder Member of the Company and there are currently 50 Stakeholder Members. Every Stakeholder Member undertakes to contribute such amount as required (not exceeding £10) if the Charity should be wound up.

Appointment of trustees

As set out in the Articles of Association 51% of trustees must be nominated by or approved for nomination by the Ainsdale Methodist Church with a lesser proportion being elected by members of the charitable company attending the Annual General Meeting. The longest service one third of trustees retires each year and is able to offer themselves for re-election. Trustees may co-opt new trustees provided they do not exceed the maximum agreed by members, and the co-opted trustees must retire at the next Annual General Meeting, and they must not be taken into account in determining the Trustees who are to retire by rotation.

Trustee induction and training

New Trustees meet the Chair of the Board and Manager, are informed of the obligations of Trustees, and are given relevant information when they start.

Organisation

The Board of Trustees, which must have a minimum of 3 trustees but no maximum unless agreed by an ordinary resolution of the Stakeholder Members, which currently sets the maximum number of trustees at 9, administers the charity.

The Trustees meet regularly throughout the year and are responsible for the strategic direction and policy of the Charity. There is a sub-committee covering finance which normally meets quarterly. Revd Patrick Evans of Ainsdale Methodist Church is invited to attend Board meetings as an observer. Ainsdale Methodist Church and Ainsdale Lunch and Leisure work closely together to the benefit of both organisations and a steering group with representatives from each meets 4 times a year.

All members of the Board give their time voluntarily and receive no benefit/remuneration from the Charity. Any connection between a Trustee or Manager of the charity and any client or supplier is disclosed to the full Board of Trustees in the same way as any other contractual relationship with a related party. In the current year no such related party transactions were reported.

The Manager of Ainsdale Lunch and Leisure is appointed by the Trustees to manage the day to day operations of the charity. To facilitate effective operations the Manager has delegated authority, within the terms of delegation approved by the Trustees, for operational matters including finance, employment and service delivery.

Risk Management

The trustees have a risk management strategy which comprises:

* an annual review of the principal risks and uncertainties that the charity faces;
* the establishment of policies, systems and procedures to mitigate those risks identified in the annual review; and
* the implementation of procedures designed to minimise or manage any potential impact on the charity should those risks materialise.

This work has identified that financial sustainability is the major financial risk for the charity. A key element in the management of financial risk is a regular review of available liquid funds to settle debts as they fall due, regular liaison with the bank and active management of trade debtors and creditors balances to ensure sufficient working capital by the charity.

Attention has also been focused on non-financial risks arising from fire, health and safety of clients, and food hygiene. These risks are managed by ensuring accreditation is up to date, having robust policies and procedures in place, and regular awareness training for staff working in these operational areas.

Policies

The Trustees take their governance of the charity very seriously. To aid transparency and accountability we have the following policies in place:

Abuse, Complaints, Data Protection, Privacy, Equality & Diversity, Financial, Health & Safety (with Fire Safety Procedures), Bad Weather Closure, Safeguarding.

Trustees' Responsibilities

The Trustees, who are also the Directors of Ainsdale Lunch and Leisure for the purpose of company law, are responsible for preparing the trustees' report and the financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

Company law requires the charity trustees to prepare financial statements for each financial 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 charitable company for that year. in preparing the financial statements, the trustees are required to:

1) select suitable accounting policies and then apply them consistently;
2) observe the methods and principles in the Charities SORP;
3) make judgements and estimates that are reasonable and prudent;
4) state whether applicable UK accounting standards have been followed, subject to any material departures disclosed and explained in the financial statements;
5) prepare the financial statements on the 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 or 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.

This report was approved by the board of trustees on 27 May 2021 and signed on their behalf.



Mrs G M Hemmings
Company Secretary



Mrs L M Paterson
Chair of Trustees

Independent Examiner's Report
To the trustees of Ainsdale Lunch and Leisure
For the year ended 31 March 2021

I report to the charity trustees on my examination of the accounts of Ainsdale Lunch and Leisure ('the Company') for the year ended 31 March 2021 which are set out on pages 12 to 27.

Responsibilities and basis of report

As the charity's trustees of the Company (and also its directors for the purposes of company law) you are responsible for the preparation of the accounts in accordance with the requirements of the Companies Act 2006 ('the 2006 Act').

Having satisfied myself that the accounts of the Company are not required to be audited under Part 16 of the 2006 Act and are eligible for independent examination, I report in respect of my examination of your charity's accounts as carried out under section 145 of the Charities Act 2011 ('the 2011 Act'). In carrying out my examination I have followed the Directions given by the Charity Commission under section 145(5) (b) of the 2011 Act.

Independent examiner's statement

I have completed my examination. I confirm that no matters have come to my attention in connection with the examination giving me cause to believe:

accounting records were not kept in respect of the Company as required by section 386 of the 2006 Act; or
the accounts do not accord with those records; or
the accounts do not comply with the accounting requirements of section 396 of the 2006 Act other than any requirement that the accounts give a 'true and fair view which is not a matter considered as part of an independent examination; or
the accounts have not been prepared in accordance with the methods and principles of the Statement of Recommended Practice for accounting and reporting by charities applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102).

I have no concerns and have come across no other matters in connection with the examination to which attention should be drawn in this report in order to enable a proper understanding of the accounts to be reached.

David Harrison
Harrison Business Solutions, 19 Edenfield Close, Southport, PR8 6LL
27 May 2021



Ainsdale Lunch and Leisure
Statement of Financial Activities
(Incorporating Income & Expenditure Account)
For the year ended 31 March 2021

	Note	Unrestricted Funds £	Restricted Funds £	Total 2021 £	*Total 2020 £*
Income and endowments from:					
Donations and legacies	2	20,696	38,600	59,296	44,721
Charitable activities	3	14,810	-	14,810	97,723
Other trading activities	4	13	-	13	1,368
Investments	5	153	-	153	281
Other	6	29,083	-	29,083	-
Total income		64,755	38,600	103,355	144,093
Expenditure on:					
Raising funds	7	-	-	-	105
Charitable activities	8	52,593	33,600	86,195	140,141
Total expenditure		52,593	33,600	86,195	140,246
Net income		12,160	5,000	17,160	3,847
Other recognised gains:					
Net movement in funds		12,160	5,000	17,160	3,847
Reconciliation of funds:					
Funds b/fwd		44,810	3,047	47,857	44,010
Funds c/fwd		56,972	8,047	65,019	47,857

The Statement of Financial Activities also complies with the requirements for an income and expenditure account under the Companies Act 2006.

All income and expenditure derive from continuing activities.

Ainsdale Lunch and Leisure
Balance Sheet
As at 31 March 2021

Company Number: 06846070

	Note	2021 £	£	2020 £
Fixed Assets				
Tangible assets	13		1,150	1,575
Current Assets				
Debtors	14	1,496		-
Cash at bank and in hand	15	63,268		49,712
		64,764		49,712
Creditors: Amounts falling due within one year	16	895		3,430
Net Current Assets			63,869	46,282
Total Net Assets			65,019	47,857
Funds of the charity				
Designated Funds			1,150	-
General Fund			55,822	44,810
Total Unrestricted Funds	18		56,972	44,810
Restricted Funds	19		8,047	3,047
Total Funds			65,019	47,857

In approving these financial statements as directors of the company we hereby confirm the following:
For the year in question the company was entitled to exemption under section 477 of the Companies Act 2006 relating to small companies.
Directors' responsibilities:
1) The members have not required the company to obtain an audit for its accounts for the year in question in accordance with section 476.
2) The directors acknowledge their responsibilities for complying with the requirements of the Act with respect to accounting records and the preparation of accounts.

These accounts have been prepared and delivered in accordance with the provisions applicable to companies subject to the small companies' regime.

The accounts were approved by the board of directors on 27 May 2021.

Mrs L M Paterson, Director

Mrs G M Hemmings, Director

The notes on pages 14 to 27 form part of these financial statements

Ainsdale Lunch and Leisure
Notes to the Accounts
For the year ended 31 March 2021

1 Accounting Policies

1a Basis of preparation

The financial statements have been prepared in accordance with Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2015) - (Charities SORP (FRS 102)), and the Companies Act 2006 and the UK Generally Accepted Accounting Practice as it applies from 1 January 2015.

Ainsdale Lunch and Leisure meets the definition of a public benefit entity under FRS 102. Assets and liabilities are initially recognised at historical cost or transaction value unless otherwise stated in the relevant accounting policy note.

The accounts have departed from the Charities (Accounts and Reports) Regulations 2008 only to the extent required to provide a true and fair view. This departure has involved following the Statement of Recommended Practice for Charities applying FRS102 rather than the version of the Statement of Recommended Practice which is referred to in the Regulations but which has since been withdrawn.

The functional currency used by Ainsdale Lunch and Leisure is the £ Sterling.

1b. Preparation of the accounts on a going concern basis

Income exceeded expenditure by £17,161 (2020: income exceeded expenditure by £3,847). Some grant funding has been secured for 2021-22 and there is continuing income from charitable activities. The trustees are seeking further funding. Free reserves of £55,822 at 31 March 2021 were equivalent to 4 months' running costs. The trustees expect to be able to meet the charity's liabilities as they fall due so these financial statements have been prepared on a going concern basis.

1c. Income

Income is recognised when the charity has entitlement to the funds, any performance conditions attached to the item(s) of income have been met, it is probable that the income will be received and the amount can be measured reliably.

Income from government and other grants, whether 'capital' grants or 'revenue' grants, is recognised when the charity has entitlement to the funds, any performance conditions attached to the item(s) of income have been met, it is probable that the income will be received and the amount can be measured reliably and is not deferred.

Interest on funds held on deposit is included when receivable and the amount can be measured reliably by the charity; this is normally upon notification of the interest paid or payable by the bank.

1 Accounting Policies (cont.)

1d. Deferred income

Income from donations and grants, including capital grants are deferred when the following conditions are met:

a) when donors specify that donations and grants given to the charity must be used in future accounting periods, the income is deferred until those periods

b) when donors impose conditions which have to be fulfilled before the charity becomes entitled to use such income, the income is deferred and not included in incoming resources until the preconditions for use have been met.

1e. Donated services and facilities

Donated professional servies and donated facilities are recognised as income when the charity has control over the item, any conditions associated with the donated item have been met, the receipt of economic benefit from the use by the charity of the item is probable and that the economic benefit can be measured reliably. In accordance with the Charities SORP (FRS 102), the general volunteer time is not recognised and refer to the trustees' annual report for more information about their contribution.

On receipt, donated professional services and donated facilities are recognised on the basis of the value of the gift to the charity which is the amount the charity would have been willing to pay to obtain services or facilities of equivalent economic benefit on the open market; a corresponding amount is then recognised in expenditure in the period of receipt.

1f. Expenditure

Expenditure is recognised once there is a legal or constructive obligation to make a payment to a third party, it is probable that settlement will be required and the amount of the obligation can be measured reliably. Expenditure is classified under the following activity headings:

Lunches
Social activities

1 Accounting Policies (cont.)

1g. Funds Accounting

All income and expenditure together with gains and losses are allocated to a specific charitable fund.

Unrestricted funds are available to spend on activities that further any of the purposes of the charity.

Restricted funds are donations which the donor has specified are to be used solely for particular areas of the charity's work or for specific projects being undertaken by the charity. Further details of restricted funds together with their purposes are set out in note 19.

1h. Tangible fixed assets and depreciation

Tangible assets are stated at cost (or deemed cost) less accumulated depreciation and accumulated impairment losses. Cost includes the original purchase price, costs directly attributable to bringing the asset into its working condition for its intended use, dismantling and restoration costs and borrowing costs capitalised.

Plant and machinery and fixtures, fitting, tools, and equipment are stated at cost less accumulated depreciation and accumulated impairment losses.

Depreciation is provided at the following annual rates in order to write each asset off over its anticipated useful economic life. A full year's depreciation charge is charged in the year of acquisition and no depreciation is charged in the year of disposal.

Fixtures and fittings	25% pa on the straight line basis
Equipment	25% pa on the straight line basis

Subsequent costs are included in the assets carrying amount or recognised as a separate asset, as appropriate, only when it is probable that economic benefits associated with the item will flow to the charitable company and the cost can be measured reliably.

Repairs, maintenance and minor inspection costs are expensed as incurred.

Tangible assets are derecognised on disposal or when no future economic benefits are expected. On disposal, the difference between the net disposal proceeds and the carrying amount is recognised in the Statement of Financial Activities.

1 Accounting Policies (cont.)

1i. Cash at bank and in hand

Cash at bank and cash in hand includes cash and short term highly liquid investments with a short maturity of three months or less from the date of acquisition or opening of the deposit or similar account.

1j. Creditors and provisions

Creditors and provisions 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 and provisions are normally recognised at their settlement amount after allowing for any trade discounts due.

1k. Taxation

The charity is exempt from tax on income and gains falling within section 505 of the Taxes Act 1988 or section 252 of the Taxation of Chargeable Gains Act 1992 to the extent that these are applied to its charitable objects.

1l. Pension costs

The company operates a defined contribution plan for its eligible employees. A defined contribution plan is a pension plan under which the charity pays fixed contributions into a separate entity. Once the contributions have been paid the charity has no further payment obligations. The contributions are recognised as an expense when they are due. Amounts not paid are shown in creditors or accruals in the balance sheet. The assets of the plan are held separately from the charity in independently administered funds.

1m. Cash Flow Statement

The trustees have taken advantage of adopting Update Bulletin 1 of the Charities SORP (FRS102) in order to disapply the requirement to produce a cash flow statement.

2. Donations and Legacies

	2021 £	2020 £
Grants	55,659	40,100
HMRC Job Retention scheme	1,128	-
Donations	2,509	4,621
	59,296	44,721

3. Charitable Activity Income

	2021 £	2020 £
Shop takings	555	10,435
Lunch receipts	13,704	57,913
Transport receipts	-	668
Receipts from social activities	551	24,423
Membership fees	-	4,284
	14,810	97,723

Income from charitable activities has been applied to the following activities:

	2021 £	2020 £
Lunches	14,259	68,736
Social activities	551	28,987
	14,810	97,723

4. Other trading activity income

	2021 £	2020 £
Fundraising income	10	1,148
Sale of cards and books	3	220
	13	1,368

5. Investment Income

	2021 £	2020 £
Interest Receivable	153	281
	153	281

6. Other Income

	2021 £	2020 £
HMRC CJRS	25,083	-
TSB Bank Incentive	4,000	-
	29,083	-

7. Expenditure on Raising Funds

	2021 £	*2020 £*
Purchase of items for sale	-	105
	-	105

8. Charitable Activities Expenditure

	Activities Undertaken Directly £	Support Costs £	Total 2021 £	*Total 2020 £*
Lunches	33,840	3,463	37,303	*91,608*
Social activities	47,431	1,461	48,892	*48,533*
	81,271	4,924	86,195	*140,141*

9. Support Costs

	Management £	Total 2021 £	*Total 2020 £*
Lunches	3,463	3,463	*5,732*
Social activities	1,461	1,461	*2,417*
	4,924	4,924	*8,149*

Support costs have been allocated pro-rata to the income received from lunches and social activities.

10. Staff Costs

	2021 £	2020 £
Wages and Salaries	51,780	60,665
Social Security costs	-	920
Pension costs	992	1,068
	52,772	62,653

The average number of employees during the 2021 was:

	2021 Number	2020 Number
Administration	2	2
Kitchen	1	2
	3	4

The trustees received no remuneration during the year (2020: £nil).
The trustees did not receive any expenses during the year (2020: £nil).

11. Key Management Personnel

The trustees consider that the key management personnel comprise the trustees listed on page 5 and the Senior Management Team as follows:-

Senior Management Team

Centre Manager - Ms R J Gomersall

	2021 £	2020 £
Total Remuneration	25,565	25,565

12. Net Income for the year

Net income is stated after charging:

	2021 £	*2020 £*
Depreciation	425	1,059
Loss on disposal of fixed assets	-	278

13. Tangible Fixed Assets

	Fixtures & Equipment £	Total £
Cost / Valuation		
At 1 April 2020	9,539	9,539
At 31 March 2021	9,539	9,539
Depreciation		
At 1 April 2020	7,964	7,964
For the year	425	425
At 31 March 2021	8,389	8,389
Net Book Amounts		
At 31 March 2021	1,150	1,150
At 31 March 2020	1,575	1,575

14. Debtors

	2021 £	2020 £
Amounts falling due within one year		
Trade debtors	1,128	-
Social Security and other taxes	368	-
	1,496	-

15. Cash at bank and in hand

	2021 £	2020 £
Cash at bank	63,268	49,582
Cash in hand	-	130
	63,268	49,712

16. Creditors: Amounts falling due within one year

	2021 £	2020 £
Trade creditors	-	2,990
Other creditors	455	-
Accruals and deferred income	440	440
	895	3,430

17. Related Party Transactions

There are no related party transactions in the reporting period which require disclosure.

18. Unrestricted Funds

	Balance brought forward 2019 £	*Income* £	*Expenditure* £	*Transfers between funds* £	*Balance carried forward 2020* £
General Fund	*37,644*	*102,326*	*(95,160)*	-	*44,810*
Total Funds (previous year)	*37,644*	*102,326*	*(95,160)*	-	*44,810*

	Balance brought forward 2020 £	**Income** £	**Expenditure** £	**Transfers between funds** £	**Balance carried forward 2021** £
General Fund	44,810	64,755	(52,593)	(1,150)	55,822
Fixed Asset Fund	-	-	-	1,150	1,150
Total Funds (current year)	44,810	64,755	(52,593)	-	56,972

19. Restricted Funds

	Balance brought forward 2019 £	*Income* £	*Expenditure* £	*Balance carried forward 2020* £
Sefton MBC Capital Grant	*2,948*	*-*	*(539)*	*2,409*
P H Holt	*-*	*7,500*	*(7,500)*	*-*
Sefton CVS Wellbeing	*-*	*500*	*(500)*	*-*
Sefton CVS LWS Locality	*-*	*2,000*	*(1,362)*	*638*
Sefton MBC	*-*	*5,350*	*(5,350)*	*-*
Thomas Bailey	*-*	*26,417*	*(26,417)*	*-*
Groundwork	*3,418*	*-*	*(3,418)*	*-*
Total Funds (previous year)	*6,366*	*41,767*	*(45,086)*	3,047

	Balance brought forward 2020 £	**Income** £	**Expenditure** £	**Balance carried forward 2021** £
Sefton MBC Capital Grant	2,409	-	-	2,409
P H Holt	-	16,500	(16,500)	-
Sefton CVS LWS Locality	638	-	-	638
Sefton MBC	-	5,350	(5,350)	-
Eleanore Rathbone Trust	-	3,000	(3,000)	-
Steve Morgan Foundation	-	8,250	(8,250)	-
John Moores Foundation	-	5,000	-	5,000
Groundwork	-	500	(500)	-
Total Funds (current year)	3,047	38,600	(33,600)	8,047

19. Restricted Funds (cont.)

The Eleanor Rathbone Trust grant is towards the pay of the Administrator.
The Sefton MBC Capital Grant is for capital items to prevent deterioration in the community.
The P H Holt grant is to pay for catering.
The Sefton CVS LWS Locality Grant is to pay for sessional activities.
The Sefton CVS Wellbeing grant was a contribution to cost of lunches
The Sefton MBC grant is to fund meals and social activities.
The Steve Morgan Foundation grant is to pay for the centre manager.
The Groundwork grant is to pay for the garden.
The John Moores Grant is towards the pay of the Manager.

20. Analysis of Net Assets

Previous year ended 31 March 2020

	Unrestricted Funds £	*Designated Funds* £	*Restricted Funds* £	*Total Funds* £
Fixed Assets	*1,575*	-	-	*1,575*
Current Assets	*46,665*	-	*3,047*	*49,712*
Current Liabilities	*(3,430)*	-	-	*(3,430)*
	44,810	-	3,047	47,857

Current year ended 31 March 2021

	Unrestricted Funds £	**Designated Funds £**	**Restricted Funds £**	**Totals Funds £**
Fixed Assets	-	1,150	-	1,150
Current Assets	56,717	-	8,047	64,764
Current Liabilities	(895)	-	-	(895)
	55,822	1,150	8,047	65,019

21. Comparative Statement of Financial Activities Information

In order to comply with Financial Reporting Standard 102 which requires comparative information to be provided for all amounts, this note provides the necessary disclosure for comparative purposes of the Statement of Financial Activities for the year ended 31 March 2020.

	Unrestricted Fund £	Restricted Fund £	Total Funds £
Income			
Donations and legacies	2,954	41,767	44,721
Charitable activities	97,723	-	97,723
Other Trading Activities	1,368	-	1,368
Investments	281	-	281
Total income	**102,326**	**41,767**	**144,093**
Expenditure on			
Raising funds	105	-	105
Charitable activities	95,055	45,086	140,141
	95,160	**45,086**	**140,246**
Net income/(expenditure)	**7,166**	**(3,319)**	**3,847**
Other Recognised gains:			
Net movement in funds	**7,166**	**(3,319)**	**3,847**

23. Legal Status

Ainsdale Lunch and Leisure is a company limited by guarantee (incorporated in England and Wales) and has no share capital. In the event of the charity being wound up, the liability in respect of the guarantee is limuited to £10 per member of the charity.