

HUYTON INITIATIVE 4 YOUTH ACTIVITIES

England & Wales · Charity number 1143622

Details

Other names HIYA

Status Registered

Legal form Charitable company

Company number [05443270](#)

Registered 2011-09-01

Register [View on the Charity Commission register](#)

Contact

Address HIYA
Hillywood
Hillside Neighbourhood Centre
Hillside Avenue
Huyton
LIVERPOO

Phone 01514493688

Email hiya97@hotmail.co.uk

Activities

Objects: TO ACT AS A RESOURCE FOR YOUNG PEOPLE UP TO THE AGE OF 25 LIVING IN HUYTON AND SURROUNDING AREAS BY PROVIDING ADVICE AND ASSISTANCE AND ORGANISING PROGRAMMES OF PHYSICAL, EDUCATIONAL AND OTHER ACTIVITIES AS A MEANS OF,;-3.1.1. ADVANCING IN LIFE AND HELPING YOUNG PEOPLE BY DEVELOPING THEIR SKILLS, CAPACITIES AND CAPABILITIES TO ENABLE THEM TO PARTICIPATE IN SOCIETY AS INDEPENDENT, MATURE AND RESPONSIBLE INDIVIDUALS;3.1.2. ADVANCING EDUCATION;3.1.3. RELIEVING UNEMPLOYMENT; AND3.1.4. PROVIDING RECREATIONAL AND LEISURE TIME ACTIVITY IN THE INTERESTS OF SOCIAL WELFARE FOR PEOPLE LIVING IN THE AREA OF BENEFIT WHO HAVE NEED BY REASON OF THEIR YOUTH, AGE, INFIRMITY OR DISABILITY, POVERTY OR SOCIAL AND ECONOMIC CIRCUMSTANCES WITH A VIEW TO IMPROVING THE CONDITIONS OF LIFE OF SUCH PERSONS.

Activities: Acting as a resource for young people up to the age of 25 living in Huyton and the surrounding areas by providing advice and assistance and organising programmes of physical, educational and other activities as a means of advancing in life and helping young people by developing their skills, capacities and capabilities.

Classification

- **How:** Provides Buildings/facilities/open Space, Provides Services, Provides Advocacy/advice/information
- **What:** Education/training, Economic/community Development/employment, Recreation
- **Who:** Children/young People

Geography

- Knowsley

Finances

Period end	Income	Expenditure	Assets	Employees
2025-03-31	£241,393	£228,272	-	-
2024-03-31	£227,406	£216,364	-	-
2023-03-31	£190,889	£179,898	-	-
2022-03-31	£157,214	£131,190	-	-
2021-03-31	£128,839	£85,311	-	-

Trustees

Name	Role	Appointed
MARGARET ROSE O'MARA MBE	Chair	2010-09-24
Chloe Patricia Angela Thompson		2022-06-01
PAUL WOODS		2013-06-24

HUYTON INITIATIVE 4 YOUTH ACTIVITIES

England & Wales - Charity number 1143622

Accounts

Company registration number 05443270 (England and Wales)

Charity registration number 1143622 (England and Wales)

HUYTON INITIATIVE 4 YOUTH ACTIVITIES
ANNUAL REPORT AND UNAUDITED FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2025

HUYTON INITIATIVE 4 YOUTH ACTIVITIES

LEGAL AND ADMINISTRATIVE INFORMATION

Trustees	Mr P Woods Ms C P A Thompson Mrs M R O'Mara	
Secretary	Mrs B M Thompson	
Country of incorporation	United Kingdom (England and Wales)	05443270
Charity registration	England and Wales	1143622
Registered office	Hillywood Hillside Neighbourhood Centre Hillside Avenue, Huyton Liverpool Merseyside L36 8DS	
Independent examiner	Monetta LLP 110-114 Duke Street Liverpool L1 5AG	

HUYTON INITIATIVE 4 YOUTH ACTIVITIES

CONTENTS

	Page
Chairman's statement	1
Trustees report	2 - 4
Statement of Trustees responsibilities	5
Independent examiner's report	6
Statement of financial activities	7
Balance sheet	8
Notes to the financial statements	9 - 14

HUYTON INITIATIVE 4 YOUTH ACTIVITIES

CHAIRMAN'S STATEMENT

FOR THE YEAR ENDED 31 MARCH 2025

FORWARD BY CHAIR:

In these times of austerity and hardship the work we carry out has become even more crucial. Our appreciation goes to the following funding organisations and individuals for the contributions they make to enable us to continue carrying out our much-needed services at HIYA:

KMBC
One Knowsley
PCC
Tesco Prescott
Aigburth Arms Staff & Customers
LIVV Housing
Alfred
Knowsley Town Council
Local Individuals
North Huyton Communities Future
Voia
Ford Global Giving

HUYTON INITIATIVE 4 YOUTH ACTIVITIES

TRUSTEES REPORT (INCLUDING DIRECTORS' REPORT)

FOR THE YEAR ENDED 31 MARCH 2025

The Trustees present their annual report and financial statements 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 financial statements and comply with the 's governing document, the Companies Act 2006, FRS 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland" 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)".

Objectives and activities

The purposes of the charity are to act as a resource for young people up to the age of 25 living in Huyton and the surrounding areas by providing advice & assistance and organising programmes of physical, educational and other activities as a means of advancing in life and helping young people by developing their skills, capacities and capabilities to enable them to participate in society as independent, mature and responsible individuals and, advancing education; relieving unemployment and providing recreational and leisure time activities in the interests of social welfare.

In shaping our objectives for the year and planning our activities, the trustees have considered the Charity Commission's guidance on public benefit, including the guidance 'public benefit: running a charity (PB2)'. The charity relies on the income from grants and fundraising to cover its operating costs. Affordability and access to our facilities is important to us and is reflected in our pricing policy.

Achievements and performance

Significant activities and achievements against objectives

The results for the year and financial position of the charity are as shown in the annexed financial statements. The charity has seen a continued demand for its services and has had some success in obtaining commitments for future funding to enable it to further its aims. The trustees are continuing to seek additional funding to support future operational plans.

During the year the charity operated the Hillside Neighbourhood Centre, which benefits the local community by offering a drop-in centre providing advice and assistance on a range of matters. The centre also offers a parents and toddlers group, after school and youth clubs, an older persons' club as well as facilities for a range of keep fit activities, community events, residents' meetings and the distribution and provision of food, all of which are designed to have a positive impact on the charity's beneficiaries and the local community.

The trustees take this opportunity of recognising the contributions of time and effort made by the many friends, volunteers and supporters without whom the achievements to date would not have happened and to all funders for providing the much-needed funding, resources and support during the period.

Financial review

Reserves policy

Reserves are needed to bridge the gap between the spending and receiving of income and to cover unplanned expenditure. The trustees consider that the ideal level of reserves would be in the region of £90,000. The charity's reserves at 31 March 2025 amounted to £84,265. This situation is largely attributable to the past accumulated operating deficits caused by a lack of funding. The trustees acknowledge the continued financial support of the various funders and creditors and consider that, providing the financial support continues, the charity should be able to continue operations for the foreseeable future. The trustees continue to consider ways in which additional unrestricted funds can be raised.

HUYTON INITIATIVE 4 YOUTH ACTIVITIES

TRUSTEES REPORT (INCLUDING DIRECTORS' REPORT) (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2025

Structure, governance and management

Huyton Initiative 4 Youth Activities is a charitable company limited by guarantee, incorporated on 4 May 2005, and registered as a charity on 1 September 2011. Members of the charitable company guarantee to contribute an amount not exceeding £1 in the event of the charity winding up.

The company is governed by the policies made from time to time by the trustees together with the terms of its Memorandum and Articles of Association which set out the objects and powers of the company. The procedures for the appointment, retirement and removal of trustees are set out in the Articles. Trustees are encouraged to attend appropriate external training events where these will facilitate the undertaking of their role.

The day-to-day operational aspects of the charity have been delegated to the Manager and her team.

The Trustees, who are also the directors for the purpose of company law, and who served during the year and up to the date of signature of the financial statements were:

Mr P Woods

Ms C P A Thompson

Mrs M R O'Mara

Risk Management

The trustees have a risk management strategy which comprises: an annual review of the principal risks and uncertainties that the charity faces and 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.

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 and active management of trade debtors and creditor balances to ensure sufficient working capital is available.

Based on the assessments carried out, the company believes that it has a financial position that will enable it to continue with the operation of the community centre.

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

HUYTON INITIATIVE 4 YOUTH ACTIVITIES

TRUSTEES REPORT (INCLUDING DIRECTORS' REPORT) (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2025

Trustees' Responsibilities In Relation To The Financial Statements

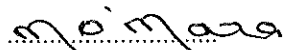
The trustees are responsible for preparing a trustees' annual report and financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

Under company law the trustees must not approve the financial statements unless they are satisfied that they 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 period. In preparing the financial statements, they 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 charitable company will continue on that basis.

The trustees are responsible for keeping proper accounting records that disclose with reasonable accuracy at any time the financial position of the charitable company 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 charitable company and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

The Trustees report was approved by the Board of Trustees.



Mrs M R O'Mara

Date: 14/1/2026:.....

HUYTON INITIATIVE 4 YOUTH ACTIVITIES

STATEMENT OF TRUSTEES RESPONSIBILITIES

FOR THE YEAR ENDED 31 MARCH 2025

The Trustees, who are also the directors of Huyton Initiative 4 Youth Activities 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 Trustees to prepare financial statements for each financial year which give a true and fair view of the state of affairs of the and of the incoming resources and application of resources, including the income and expenditure, of the charitable company for that year.

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; and
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the will continue in operation.

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

HUYTON INITIATIVE 4 YOUTH ACTIVITIES

INDEPENDENT EXAMINER'S REPORT

TO THE TRUSTEES OF HUYTON INITIATIVE 4 YOUTH ACTIVITIES

I report to the Trustees on my examination of the financial statements of Huyton Initiative 4 Youth Activities (the) for the year ended 31 March 2025.

Responsibilities and basis of report

As the Trustees of the (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.


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

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 that in any material respect:

- 1 accounting records were not kept in respect of the as required by section 386 of the Companies Act 2006.
- 2 the financial statements do not accord with those records; or
- 3 the financial statements do not comply with the accounting requirements of section 396 of the Companies Act 2006 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
- 4 the financial statements 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 financial statements 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 financial statements to be reached.



Keith Miller FCA
Monetta LLP
110-114 Duke Street
Liverpool
L1 5AG

Date: 14/1/2026

HUYTON INITIATIVE 4 YOUTH ACTIVITIES

STATEMENT OF FINANCIAL ACTIVITIES INCLUDING INCOME AND EXPENDITURE ACCOUNT

FOR THE YEAR ENDED 31 MARCH 2025

	Notes	Unrestricted funds 2025 £	Unrestricted funds 2024 £
Income from:			
Donations and legacies	3	241,393	227,406
Total income		<u>241,393</u>	<u>227,406</u>
Expenditure on:			
Charitable activities	4	228,272	210,514
Total expenditure		<u>228,272</u>	<u>210,514</u>
Net income and movement in funds		<u>13,121</u>	<u>16,892</u>
Reconciliation of funds:			
Fund balances at 1 April 2024		71,144	54,252
Fund balances at 31 March 2025		<u>84,265</u>	<u>71,144</u>

The statement of financial activities includes all gains and losses recognised in the year. All income and expenditure derive from continuing activities.

HUYTON INITIATIVE 4 YOUTH ACTIVITIES

BALANCE SHEET

AS AT 31 MARCH 2025

	Notes	2025 £	£	2024 £	£
Fixed assets					
Tangible assets	10		18,218		15,498
Current assets					
Debtors	11	14,669		19,908	
Cash at bank and in hand		74,742		68,322	
		89,411		88,230	
Creditors: amounts falling due within one year	12	(23,364)		(32,584)	
Net current assets			66,047		55,646
Total assets less current liabilities			84,265		71,144
The funds of the Unrestricted funds	14		84,265		71,144
			84,265		71,144


The company is entitled to the exemption from the audit requirement contained in section 477 of the Companies Act 2006, for the year ended 31 March 2025.

The directors acknowledge their responsibilities for complying with the requirements of the Companies Act 2006 with respect to accounting records and the preparation of financial statements.

The members have not required the company to obtain an audit of its financial statements for the year in question in accordance with section 476.

These financial statements have been prepared in accordance with the provisions applicable to companies subject to the small companies regime.

The financial statements were approved by the Trustees on 14/1/2026.


Mrs M R O'Mara

HUYTON INITIATIVE 4 YOUTH ACTIVITIES

NOTES TO THE FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 MARCH 2025

1 Accounting policies

Charity information

Huyton Initiative 4 Youth Activities is a private company limited by guarantee incorporated in England and Wales. The registered office is Hillywood, Hillside Neighbourhood Centre, Hillside Avenue, Huyton, Liverpool, Merseyside, L36 8DS.

1.1 Basis of preparation

The financial statements have been prepared in accordance with the 's governing document, the Companies Act 2006, FRS 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland" 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)". The is a Public Benefit Entity as defined by FRS 102.

The has taken advantage of the provisions in the SORP for charities not to prepare a statement of cash flows.

The financial statements are prepared in sterling, which is the functional currency of the . Monetary amounts in these financial statements are rounded to the nearest £.

The financial statements have been prepared under the historical cost convention, [modified to include the revaluation of freehold properties and to include investment properties and certain financial instruments at fair value]. The principal accounting policies adopted are set out below.

1.2 Going concern

At the time of approving the financial statements, the Trustees have a reasonable expectation that the has adequate resources to continue in operational existence for the foreseeable future. Thus the Trustees continue to adopt the going concern basis of accounting in preparing the financial statements.

1.3 Charitable funds

Unrestricted funds are available for use at the discretion of the Trustees in furtherance of their charitable objectives.

Restricted funds are subject to specific conditions by donors or grantors as to how they may be used. The purposes and uses of the restricted funds are set out in the notes to the financial statements.

Endowment funds are subject to specific conditions by donors that the capital must be maintained by the .

1.4 Income

Income is recognised when the is legally entitled to it after any performance conditions have been met, the amounts can be measured reliably, and it is probable that income will be received.

Cash donations are recognised on receipt. Other donations are recognised once the has been notified of the donation, unless performance conditions require deferral of the amount. Income tax recoverable in relation to donations received under Gift Aid or deeds of covenant is recognised at the time of the donation.

Legacies are recognised on receipt or otherwise if the has been notified of an impending distribution, the amount is known, and receipt is expected. If the amount is not known, the legacy is treated as a contingent asset.

HUYTON INITIATIVE 4 YOUTH ACTIVITIES

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2025

1 Accounting policies

(Continued)

1.5 Expenditure

Expenditure is recognised once there is a legal or constructive obligation to transfer economic benefit to a third party, it is probable that a transfer of economic benefits will be required in settlement, and the amount of the obligation can be measured reliably.

Expenditure is classified by activity. The costs of each activity are made up of the total of direct costs and shared costs, including support costs involved in undertaking each activity. Direct costs attributable to a single activity are allocated directly to that activity. Shared costs which contribute to more than one activity and support costs which are not attributable to a single activity are apportioned between those activities on a basis consistent with the use of resources. Central staff costs are allocated on the basis of time spent, and depreciation charges are allocated on the portion of the asset's use.

1.6 Tangible fixed assets

Tangible fixed assets are initially measured at cost and subsequently measured at cost or valuation, net of depreciation and any impairment losses.

Depreciation is recognised so as to write off the cost or valuation of assets less their residual values over their useful lives on the following bases:

Motor vehicles	25% reducing balance
Computer equipment	25% on cost

The gain or loss arising on the disposal of an asset is determined as the difference between the sale proceeds and the carrying value of the asset, and is recognised in the statement of financial activities.

1.7 Impairment of fixed assets

At each reporting end date, the reviews the carrying amounts of its tangible assets to determine whether there is any indication that those assets have suffered an impairment loss. If any such indication exists, the recoverable amount of the asset is estimated in order to determine the extent of the impairment loss (if any).

1.8 Cash and cash equivalents

Cash and cash equivalents include cash in hand, deposits held at call with banks, other short-term liquid investments with original maturities of three months or less, and bank overdrafts. Bank overdrafts are shown within borrowings in current liabilities.

1.9 Financial instruments

The has elected to apply the provisions of Section 11 'Basic Financial Instruments' and Section 12 'Other Financial Instruments Issues' of FRS 102 to all of its financial instruments.

Financial instruments are recognised in the 's balance sheet when the becomes party to the contractual provisions of the instrument.

Financial assets and liabilities are offset, with the net amounts presented in the financial statements, when there is a legally enforceable right to set off the recognised amounts and there is an intention to settle on a net basis or to realise the asset and settle the liability simultaneously.

Basic financial assets

Basic financial assets, which include debtors and cash and bank balances, are initially measured at transaction price including transaction costs and are subsequently carried at amortised cost using the effective interest method unless the arrangement constitutes a financing transaction, where the transaction is measured at the present value of the future receipts discounted at a market rate of interest. Financial assets classified as receivable within one year are not amortised.

HUYTON INITIATIVE 4 YOUTH ACTIVITIES

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2025

1 Accounting policies

(Continued)

Basic financial liabilities

Basic financial liabilities, including creditors and bank loans are initially recognised at transaction price unless the arrangement constitutes a financing transaction, where the debt instrument is measured at the present value of the future payments discounted at a market rate of interest. Financial liabilities classified as payable within one year are not amortised.

Debt instruments are subsequently carried at amortised cost, using the effective interest rate method.

Trade creditors are obligations to pay for goods or services that have been acquired in the ordinary course of operations from suppliers. Amounts payable are classified as current liabilities if payment is due within one year or less. If not, they are presented as non-current liabilities. Trade creditors are recognised initially at transaction price and subsequently measured at amortised cost using the effective interest method.

Derecognition of financial liabilities

Financial liabilities are derecognised when the 's contractual obligations expire or are discharged or cancelled.

1.10 Employee benefits

The cost of any unused holiday entitlement is recognised in the period in which the employee's services are received.

Termination benefits are recognised immediately as an expense when the is demonstrably committed to terminate the employment of an employee or to provide termination benefits.

1.11 Retirement benefits

Payments to defined contribution retirement benefit schemes are charged as an expense as they fall due.

2 Critical accounting estimates and judgements

In the application of the 's accounting policies, the Trustees are required to make judgements, estimates and assumptions about the carrying amount of assets and liabilities that are not readily apparent from other sources. The estimates and associated assumptions are based on historical experience and other factors that are considered to be relevant. Actual results may differ from these estimates.

The estimates and underlying assumptions are reviewed on an ongoing basis. Revisions to accounting estimates are recognised in the period in which the estimate is revised where the revision affects only that period, or in the period of the revision and future periods where the revision affects both current and future periods.

3 Income from donations and legacies

	Unrestricted funds 2025 £	Unrestricted funds 2024 £
Donations and gifts	241,393	227,406

HUYTON INITIATIVE 4 YOUTH ACTIVITIES

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2025

4 Expenditure on charitable activities

	Charitable expenditure 2025 £	Charitable expenditure 2024 £
Direct costs		
Staff costs	72,098	79,067
Depreciation and impairment	6,723	5,165
Maintenance, training and security	3,208	2,689
Equipment and IT costs	20,094	7,478
Administration costs	3,400	1,500
Outings, activities, travel, residential and food costs	117,387	109,342
Insurances	2,325	2,171
Bank charges	116	106
Payroll administration	858	858
Miscellaneous costs	-	138
	<u>226,209</u>	<u>208,514</u>
Share of support and governance costs (see note 5)		
Support	2,063	2,000
	<u>228,272</u>	<u>210,514</u>
Analysis by fund		
Unrestricted funds	<u>228,272</u>	<u>210,514</u>

5 Support costs allocated to activities

	2025 £	2024 £
Governance costs	2,063	2,000
Analysed between:		
Charitable expenditure	<u>2,063</u>	<u>2,000</u>

6 Net movement in funds

	2025 £	2024 £
The net movement in funds is stated after charging/(crediting):		
Fees payable for the independent examination of the charity's financial statements	2,063	2,000
Depreciation of owned tangible fixed assets	<u>6,723</u>	<u>5,165</u>

7 Trustees

None of the Trustees (or any persons connected with them) received any remuneration or benefits from the during the year.

HUYTON INITIATIVE 4 YOUTH ACTIVITIES

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2025

8 Employees

The average monthly number of employees during the year was:

	2025 Number	2024 Number
	2	2
	<u>2</u>	<u>2</u>

Employment costs

	2025 £	2024 £
Wages and salaries	70,294	75,079
Social security costs	388	2,242
Other pension costs	1,416	1,746
	<u>72,098</u>	<u>79,067</u>

There were no employees whose annual remuneration was more than £60,000.

9 Taxation

The charity is exempt from taxation on its activities because all its income is applied for charitable purposes.

10 Tangible fixed assets

	Motor vehicles £	Computer equipment £	Total £
Cost			
At 1 April 2024	12,864	7,799	20,663
Additions	-	9,443	9,443
	<u>12,864</u>	<u>17,242</u>	<u>30,106</u>
At 31 March 2025	12,864	17,242	30,106
Depreciation and impairment			
At 1 April 2024	3,216	1,949	5,165
Depreciation charged in the year	2,412	4,311	6,723
	<u>5,628</u>	<u>6,260</u>	<u>11,888</u>
At 31 March 2025	5,628	6,260	11,888
Carrying amount			
At 31 March 2025	<u>7,236</u>	<u>10,982</u>	<u>18,218</u>
At 31 March 2024	<u>9,648</u>	<u>5,850</u>	<u>15,498</u>

HUYTON INITIATIVE 4 YOUTH ACTIVITIES

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2025

11 Debtors		2025	2024
		£	£
	Amounts falling due within one year:		
	Prepayments and accrued income	14,669	19,908
		<u> </u>	<u> </u>
12 Creditors: amounts falling due within one year		2025	2024
		£	£
	Other taxation and social security	3,022	2,364
	Other creditors	17,262	26,129
	Accruals and deferred income	3,080	4,091
		<u> </u>	<u> </u>
		<u>23,364</u>	<u>32,584</u>
13 Retirement benefit schemes		2025	2024
		£	£
	Defined contribution schemes		
	Charge to profit or loss in respect of defined contribution schemes	1,416	1,746
		<u> </u>	<u> </u>

The operates a defined contribution pension scheme for all qualifying employees. The assets of the scheme are held separately from those of the in an independently administered fund.

14 Unrestricted funds

The unrestricted funds of the charity comprise the unexpended balances of donations and grants which are not subject to specific conditions by donors and grantors as to how they may be used. These include designated funds which have been set aside out of unrestricted funds by the trustees for specific purposes.

	At 1 April 2024 £	Incoming resources £	Resources expended £	At 31 March 2025 £
General funds	<u>71,144</u>	<u>241,393</u>	<u>(228,272)</u>	<u>84,265</u>
Previous year:	At 1 April 2023 £	Incoming resources £	Resources expended £	At 31 March 2024 £
General funds	<u>54,252</u>	<u>227,406</u>	<u>(210,514)</u>	<u>71,144</u>

15 Related party transactions

There were no disclosable related party transactions during the year (2024- none)

HUYTON INITIATIVE 4 YOUTH ACTIVITIES

England & Wales - Charity number 1143622

Accounts

**ANNUAL REPORT AND FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2024**

FOR

HUYTON INITIATIVE 4 YOUTH ACTIVITIES

(A company limited by guarantee)

HUYTON INITIATIVE 4 YOUTH ACTIVITIES
CONTENTS OF THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2024

	Page
Legal and Administrative Details	1
Trustees' Report	2
Independent Examiner's Report	4
Statement of Financial Activities	5
Balance Sheet	6
Notes forming part of the Financial Statements	7
Detailed Income and Expenditure Account	9

FOREWORD BY CHAIR:

In these times of austerity and hardship the work we carry out has become even more crucial. Our appreciation goes to the following funding organisations and individuals for the contributions they make to enable us to continue carrying out our much-needed services at HIYA:

KMBC
One Knowsley
PCC
Tesco Prescot
Aigburth Arms Staff & Customers
LIVV Housing
Alfred J Knight
Knowsley Town Council
Local Individuals
North Huyton Communities Future
In-Kind Direct

HUYTON INITIATIVE 4 YOUTH ACTIVITIES

**LEGAL AND ADMINISTRATIVE DETAILS
FOR THE YEAR ENDED 31 MARCH 2024**

TRUSTEES: Chloe Patricia Angela Thompson
Paul Woods
Margaret Rose O'Mara

REGISTERED OFFICE: Hillywood
Hillside Neighbourhood Centre
Hillside Avenue
Huyton
Liverpool
Merseyside
L36 8DS

COMPANY NUMBER: 05443270 (England and Wales)

CHARITY NUMBER: 1143622 (England and Wales)

INDEPENDENT EXAMINER: Keith Miller FCA
John Kerr - Chartered Accountants
375 Eaton Road
West Derby
Liverpool
Merseyside
L12 2AH

BANKERS: HSBC UK Bank plc
33 Ormskirk Street
St Helens
Merseyside
WA10 2SZ

HUYTON INITIATIVE 4 YOUTH ACTIVITIES**TRUSTEES' REPORT FOR THE YEAR ENDED 31 MARCH 2024**

The trustees, who are the directors for the purpose of company law, present their annual trustees' report with the financial statements of the charitable company for the year ended 31 March 2024 which are also prepared to meet the requirements for a directors' report and accounts for Companies Act purposes. The legal and administrative details set out on page 1 forms part of this report.

The financial statements comply with the Charities Act 2011, the Companies Act 2006, the Memorandum and Articles of Association and 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 (FRS102) effective 1 January 2019.

OUR PURPOSES AND ACTIVITIES

The purposes of the charity are to act as a resource for young people up to the age of 25 living in Huyton and the surrounding areas by providing advice & assistance and organising programmes of physical, educational and other activities as a means of advancing in life and helping young people by developing their skills, capacities and capabilities to enable them to participate in society as independent, mature and responsible individuals and, advancing education; relieving unemployment and providing recreational and leisure time activities in the interests of social welfare.

In shaping our objectives for the year and planning our activities, the trustees have considered the Charity Commission's guidance on public benefit, including the guidance 'public benefit: running a charity (PB2)'. The charity relies on the income from grants and fundraising to cover its operating costs. Affordability and access to our facilities is important to us and is reflected in our pricing policy.

ACHIEVEMENTS, PERFORMANCE AND PLANS FOR THE FUTURE

The results for the year and financial position of the charity are as shown in the annexed financial statements. The charity has seen a continued demand for its services and has had some success in obtaining commitments for future funding to enable it to further its aims. The trustees are continuing to seek additional funding to support future operational plans.

During the year the charity operated the Hillside Neighbourhood Centre, which benefits the local community by offering a drop-in centre providing advice and assistance on a range of matters. The centre also offers a parents and toddlers group, after school and youth clubs, an older persons' club as well as facilities for a range of keep fit activities, community events, residents' meetings and the distribution and provision of food, all of which are designed to have a positive impact on the charity's beneficiaries and the local community.

The trustees take this opportunity of recognising the contributions of time and effort made by the many friends, volunteers and supporters without whom the achievements to date would not have happened and to all funders for providing the much-needed funding, resources and support during the period.

RESERVES POLICY AND GOING CONCERN

Reserves are needed to bridge the gap between the spending and receiving of income and to cover unplanned expenditure. The trustees consider that the ideal level of reserves would be in the region of £90,000. The charity's reserves at 31 March 2024 amounted to £71,144. This situation is largely attributable to the past accumulated operating deficits caused by a lack of funding. The trustees acknowledge the continued financial support of the various funders and creditors and consider that, providing the financial support continues, the charity should be able to continue operations for the foreseeable future. The trustees continue to consider ways in which additional unrestricted funds can be raised.

STRUCTURE, GOVERNANCE AND MANAGEMENT

Huyton Initiative 4 Youth Activities is a charitable company limited by guarantee, incorporated on 4 May 2005, and registered as a charity on 1 September 2011. Members of the charitable company guarantee to contribute an amount not exceeding £1 in the event of the charity winding up.

The company is governed by the policies made from time to time by the trustees together with the terms of its Memorandum and Articles of Association which set out the objects and powers of the company. The procedures for the appointment, retirement and removal of trustees are set out in the Articles. Trustees are encouraged to attend appropriate external training events where these will facilitate the undertaking of their role.

The day-to-day operational aspects of the charity have been delegated to the Manager and her team.

RELATED PARTIES

None of the trustees receive remuneration or other financial benefit from their work with the charity and any contractual relationship with a related party must be disclosed to the full board of trustees. In the current year, no such related party transactions were reported.

HUYTON INITIATIVE 4 YOUTH ACTIVITIES**TRUSTEES' REPORT FOR THE YEAR ENDED 31 MARCH 2024 (CONTINUED)**

RISK MANAGEMENT

The trustees have a risk management strategy which comprises: an annual review of the principal risks and uncertainties that the charity faces and 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.

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 and active management of trade debtors and creditor balances to ensure sufficient working capital is available.

Based on the assessments carried out, the company believes that it has a financial position that will enable it to continue with the operation of the community centre.

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

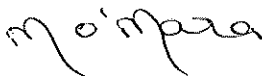
TRUSTEES' RESPONSIBILITIES IN RELATION TO THE FINANCIAL STATEMENTS

The trustees are responsible for preparing a trustees' annual report and financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

Under company law the trustees must not approve the financial statements unless they are satisfied that they 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 period. In preparing the financial statements, they 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 charitable company will continue on that basis.

The trustees are responsible for keeping proper accounting records that disclose with reasonable accuracy at any time the financial position of the charitable company 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 charitable company and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

BY ORDER OF THE BOARD OF TRUSTEES:

Margaret Rose O'Mara – Trustee

18 March 2025

**INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES OF
HUYTON INITIATIVE 4 YOUTH ACTIVITIES**

I report to the charity trustees on my examination of the accounts of the charitable company for the year ended 31 March 2024 which are set out on pages 5 to 8.

This report is made to the charity's trustees, as a body, in accordance with the terms of the engagement. To the fullest extent permitted by law, I do not accept or assume responsibility to anyone other than the charitable company and the trustees, as a body, for my work or for this report.

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 report

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 2006 Act; or
- the accounts do not accord with those accounting 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 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.

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.



Keith Miller FCA
John Kerr - Chartered Accountants
375 Eaton Road
West Derby
Liverpool
Merseyside
L12 2AH

18 March 2025

HUYTON INITIATIVE 4 YOUTH ACTIVITIES

STATEMENT OF FINANCIAL ACTIVITIES (INCLUDING INCOME AND EXPENDITURE ACCOUNT)
FOR THE YEAR ENDED 31 MARCH 2024

Unrestricted funds:	31.3.2024 £	31.3.2023 £
Income:		
Grant income and funds raised – operating neighbourhood centre	227,406	190,889
Total income	227,406	190,889
Expenditure:		
Charitable activities – operating neighbourhood centre	214,364	177,845
Governance costs – examination fees, accountancy and statutory costs	2,000	2,053
Total expenditure	216,364	179,898
Net income and net movement in funds for the year	11,042	10,991
Reconciliation of funds:		
Total funds brought forward	<u>54,252</u>	<u>43,261</u>
Total funds carried forward	<u>65,294</u>	<u>54,252</u>

The statement of financial activities includes all gains and losses recognised in the year.

The statement of financial activities incorporates the income and expenditure account.

All income and expenditure derives from continuing activities.

The notes form part of these financial statements

HUYTON INITIATIVE 4 YOUTH ACTIVITIES

BALANCE SHEET
31 MARCH 2024

	Notes	31.3.2024 £	31.3.2023 £
FIXED ASSETS			
Tangible assets	4	15,498	=
CURRENT ASSETS			
Debtors	5	19,908	13,220
Cash at bank and in hand		<u>68,322</u>	<u>75,524</u>
		88,230	88,744
LIABILITIES			
Creditors falling due within one year	6	<u>32,584</u>	<u>34,492</u>
NET CURRENT ASSETS		<u>55,646</u>	<u>54,252</u>
TOTAL ASSETS LESS CURRENT LIABILITIES		<u>71,144</u>	<u>54,252</u>
THE FUNDS OF THE CHARITY			
Unrestricted income funds	7	<u>71,144</u>	<u>54,252</u>
TOTAL CHARITY FUNDS		<u>71,144</u>	<u>54,252</u>

The company is entitled to exemption from audit under Section 477 of the Companies Act 2006 for the year ended 31 March 2024.

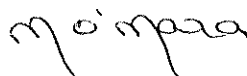
The members have not required the company to obtain an audit of its financial statements for the year ended 31 March 2024 in accordance with Section 476 of the Companies Act 2006.

The trustees acknowledge their responsibilities for:

- (a) ensuring that the company keeps accounting records which comply with Section 386 and 387 of the Companies Act 2006 and
- (b) preparing financial statements which give a true and fair view of the state of affairs of the company as at the end of each financial year and of its income and expenditure for each financial year in accordance with the requirements of Section 394 and 395 and which otherwise comply with the requirements of the Companies Act 2006 relating to financial statements, so far as applicable to the company.

These financial statements have been prepared in accordance with the special provisions of Part 15 of the Companies Act 2006 relating to small companies and constitute the annual accounts required by the Companies Act 2006 and are for circulation to members of the company.

The financial statements were approved by the Board of Trustees and authorised for issue on 18 March 2025 and were signed on its behalf by:



Margaret Rose O'Mara - Trustee

The notes form part of these financial statements

HUYTON INITIATIVE 4 YOUTH ACTIVITIES

NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2024

1. ACCOUNTING POLICIES

The principal accounting policies adopted, judgements and key sources of estimation uncertainty in the preparation of the financial statements are as follows:

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 2019, the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) and the Companies Act 2006. Huyton Initiative 4 Youth Activities 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 notes.

Preparation of the accounts on a going concern basis

In preparing the accounts, the trustees have taken account of the continued financial support of the various funders and creditors and consider that, providing this financial support continues, the charity should be able to continue operations for the foreseeable future. The trustees continue to consider ways in which additional unrestricted funds can be raised.

Income recognition

Items of income are recognised and included in the accounts when all of the following criteria are met: the charity has entitlement to the funds; any performance conditions attached to the item(s) of income have been met or are fully within the control of the charity; there is sufficient certainty that receipt of the income is considered probable; and the amount can be measured reliably. The value of services provided by volunteers has not been included in these accounts.

Expenditure recognition

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.

Tangible fixed assets

Individual tangible fixed assets costing £3,000 or more are capitalised at cost.

2. ANALYSIS OF STAFF COSTS AND STAFF NUMBERS

	31.3.2024	31.3.2023
	£	£
Wages and salaries (No employees had emoluments in excess of £60,000)	75,079	75,759
Social security costs (Employers National Insurance)	2,242	3,391
Pension contributions	<u>1,746</u>	<u>1,732</u>
	<u>79,067</u>	<u>80,882</u>

The average monthly head count during the year was as follows:

	31.3.2024	31.3.2023
Operation of neighbourhood centre and project work	<u>2</u>	<u>2</u>

3. NET INCOME

This is stated after charging:

	31.3.2024	31.3.2023
	£	£
Accountancy & Independent Examination fees	<u>2,000</u>	<u>2,040</u>

The charity trustees were not paid, nor did they receive any other benefits from employment with the charity in the year (2023: £nil) neither were they reimbursed expenses during the year (2023: £nil). No charity trustee received payment for professional or other services supplied to the charity (2023: £nil).

HUYTON INITIATIVE 4 YOUTH ACTIVITIES

NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 31 MARCH 2024

4. TANGIBLE FIXED ASSETS

	Computer Equipment	Motor vehicles	Total
Cost			
As 1 April 2023	-	-	-
Additions	<u>7,799</u>	<u>12,864</u>	<u>20,663</u>
As 31 March 2024	<u>7,799</u>	<u>12,864</u>	<u>20,663</u>
Depreciation			
As 1 April 2023	-	-	-
Charge for the year	<u>1,949</u>	<u>3,216</u>	<u>5,165</u>
As 31 March 2024	<u>1,949</u>	<u>3,216</u>	<u>5,165</u>
Net book value			
As 31 March 2024	<u>5,850</u>	<u>9,648</u>	<u>15,498</u>
As 31 March 2023	<u>-</u>	<u>-</u>	<u>-</u>

5. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	31.3.2024 £	31.3.2023 £
Prepayments and accrued income	<u>19,908</u>	<u>13,220</u>
	<u>19,908</u>	<u>13,220</u>

6. CREDITORS FALLING DUE WITHIN ONE YEAR

	31.3.2024 £	31.3.2023 £
Repayable funding advances and loans	<u>26,129</u>	<u>26,129</u>
Social security and other taxes	<u>2,264</u>	<u>5,182</u>
Accruals and deferred income	<u>4,091</u>	<u>3,181</u>
	<u>32,484</u>	<u>34,492</u>

7. ANALYSIS OF MOVEMENTS IN CHARITABLE FUNDS

	General unrestricted fund £
Funds at 1 April 2023	54,252
Incoming resources	227,406
Outgoing resources	<u>(210,514)</u>
Funds at 31 March 2024 – represented by total assets less current liabilities	<u>71,144</u>
Funds at 1 April 2022	43,261
Incoming resources	190,889
Outgoing resources	<u>(179,898)</u>
Funds at 31 March 2023 – represented by total assets less current liabilities	<u>54,252</u>

8. CORPORATION TAX

The charity is exempt from tax on income and gains to the extent that these are applied to its charitable objects.

9. LEGAL STATUS OF THE CHARITY

The charity is a private company, limited by guarantee, registered in England and Wales, and has no share capital. In the event of the charitable company being wound up, the liability in respect of the guarantee is limited to £1 per member of the company. The company's registered number and registered office address can be found on page 1.

10. FRC ETHICAL STANDARD - PROVISIONS AVAILABLE FOR SMALL ENTITIES

In common with many other charities of our size and nature we use our Independent Examiner to assist with the preparation of the financial statements.

HUYTON INITIATIVE 4 YOUTH ACTIVITIES

DETAILED INCOME AND EXPENDITURE ACCOUNT
FOR THE YEAR ENDED 31 MARCH 2024

	31.3.2024		31.3.2023	
	£	£	£	£
Income:				
Grants and funds raised		227,406		190,889
Expenditure:				
Insurances	2,171		1,796	
Salaries	75,079		75,759	
National insurance	2,242		3,391	
Employer pension contributions	1,746		1,732	
Equipment and IT costs	7,478		4,313	
Maintenance training and security	2,689		72	
Outings, activities, travel, residential and food costs	109,342		88,106	
Administration costs	1,500		-	
Miscellaneous costs	138		-	
Legal & professional fees	2,000		3,699	
Bank charges	106		172	
Payroll administration	858		858	
Depreciation	<u>5,165</u>		<u>-</u>	
		<u>210,514</u>		<u>179,898</u>
Net income		<u>16,892</u>		<u>10,991</u>

HUYTON INITIATIVE 4 YOUTH ACTIVITIES

England & Wales - Charity number 1143622

Accounts

ANNUAL REPORT AND FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 MARCH 2023

FOR

HUYTON INITIATIVE 4 YOUTH ACTIVITIES

(A company limited by guarantee)

HUYTON INITIATIVE 4 YOUTH ACTIVITIES
CONTENTS OF THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2023

	Page
Legal and Administrative Details	1
Trustees' Report	2
Independent Examiner's Report	4
Statement of Financial Activities	5
Balance Sheet	6
Notes forming part of the Financial Statements	7
Detailed Income and Expenditure Account	9

FORWARD BY CHAIR:

In these times of austerity and hardship the work we carry out has become even more crucial. Our appreciation goes to the following funding organisations and individuals for the contributions they make to enable us to continue carrying out our much-needed services at HIYA:

KMBC
One Knowsley
PCC
Tesco Prescott
Aigburth Arms Staff & Customers
LIVV Housing
Alfred
Knowsley Town Council
Local Individuals
North Huyton Communities Future

HUYTON INITIATIVE 4 YOUTH ACTIVITIES

**LEGAL AND ADMINISTRATIVE DETAILS
FOR THE YEAR ENDED 31 MARCH 2023**

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Paul Woods
Margaret Rose O'Mara
Lee Hope (resigned 1 June 2022)

REGISTERED OFFICE: Hillywood
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HUYTON INITIATIVE 4 YOUTH ACTIVITIES**TRUSTEES' REPORT FOR THE YEAR ENDED 31 MARCH 2023 (CONTINUED)**

RISK MANAGEMENT

The trustees have a risk management strategy which comprises: an annual review of the principal risks and uncertainties that the charity faces and 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.

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Based on the assessments carried out, the company believes that it has a financial position that will enable it to continue with the operation of the community centre.

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

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BY ORDER OF THE BOARD OF TRUSTEES:

Margaret Rose O'Mara – Trustee

15 December 2023

**INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES OF
HUYTON INITIATIVE 4 YOUTH ACTIVITIES**

I report to the charity trustees on my examination of the accounts of the charitable company for the year ended 31 March 2023 which are set out on pages 5 to 8.

This report is made to the charity's trustees, as a body, in accordance with the terms of the engagement. To the fullest extent permitted by law, I do not accept or assume responsibility to anyone other than the charitable company and the trustees, as a body, for my work or for this report.

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 report

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 2006 Act; or
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Merseyside
L12 2AH

15 December 2023

HUYTON INITIATIVE 4 YOUTH ACTIVITIES

STATEMENT OF FINANCIAL ACTIVITIES (INCLUDING INCOME AND EXPENDITURE ACCOUNT)
FOR THE YEAR ENDED 31 MARCH 2023

Unrestricted funds:	31.3.2023 £	31.3.2022 £
Income:		
Grant income and funds raised – operating neighbourhood centre	190,889	144,544
Coronavirus Job Retention Scheme grants	-	12,670
Total income	190,889	157,214
Expenditure:		
Charitable activities – operating neighbourhood centre	177,845	129,137
Governance costs – examination fees, accountancy and statutory costs	2,053	2,053
Total expenditure	179,898	131,190
Net income and net movement in funds for the year	10,991	26,024
Reconciliation of funds:		
Total funds brought forward	<u>43,261</u>	<u>17,237</u>
Total funds carried forward	<u>54,252</u>	<u>43,261</u>

The statement of financial activities includes all gains and losses recognised in the year.

The statement of financial activities incorporates the income and expenditure account.

All income and expenditure derives from continuing activities.

HUYTON INITIATIVE 4 YOUTH ACTIVITIES**BALANCE SHEET
31 MARCH 2023**

	Notes	31.3.2023 £	31.3.2022 £
CURRENT ASSETS			
Debtors	4	13,220	8,353
Cash at bank and in hand		<u>75,524</u>	<u>68,728</u>
		88,744	77,081
LIABILITIES			
Creditors falling due within one year	5	<u>34,492</u>	<u>33,820</u>
NET CURRENT ASSETS		<u>54,252</u>	<u>43,261</u>
TOTAL ASSETS LESS CURRENT LIABILITIES			
		<u>54,252</u>	<u>43,261</u>
THE FUNDS OF THE CHARITY			
Unrestricted income funds	6	<u>54,252</u>	<u>43,261</u>
TOTAL CHARITY FUNDS		<u>54,252</u>	<u>43,261</u>

The company is entitled to exemption from audit under Section 477 of the Companies Act 2006 for the year ended 31 March 2023.

The members have not required the company to obtain an audit of its financial statements for the year ended 31 March 2023 in accordance with Section 476 of the Companies Act 2006.

The trustees acknowledge their responsibilities for:

- ensuring that the company keeps accounting records which comply with Section 386 and 387 of the Companies Act 2006 and
- preparing financial statements which give a true and fair view of the state of affairs of the company as at the end of each financial year and of its income and expenditure for each financial year in accordance with the requirements of Section 394 and 395 and which otherwise comply with the requirements of the Companies Act 2006 relating to financial statements, so far as applicable to the company.

These financial statements have been prepared in accordance with the special provisions of Part 15 of the Companies Act 2006 relating to small companies and constitute the annual accounts required by the Companies Act 2006 and are for circulation to members of the company.

The financial statements were approved by the Board of Trustees and authorised for issue on 15 December 2023 and were signed on its behalf by:

Margaret Rose O'Mara - Trustee

The notes form part of these financial statements

HUYTON INITIATIVE 4 YOUTH ACTIVITIES

NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2023

1. ACCOUNTING POLICIES

The principal accounting policies adopted, judgements and key sources of estimation uncertainty in the preparation of the financial statements are as follows:

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 2019, the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) and the Companies Act 2006. Huyton Initiative 4 Youth Activities 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 notes.

Preparation of the accounts on a going concern basis

In preparing the accounts, the trustees have taken account of the continued financial support of the various funders and creditors and consider that, providing this financial support continues, the charity should be able to continue operations for the foreseeable future. The trustees continue to consider ways in which additional unrestricted funds can be raised.

Income recognition

Items of income are recognised and included in the accounts when all of the following criteria are met: the charity has entitlement to the funds; any performance conditions attached to the item(s) of income have been met or are fully within the control of the charity; there is sufficient certainty that receipt of the income is considered probable; and the amount can be measured reliably. The value of services provided by volunteers has not been included in these accounts.

Expenditure recognition

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.

Tangible fixed assets

Individual tangible fixed assets costing £3,000 or more are capitalised at cost.

2. ANALYSIS OF STAFF COSTS AND STAFF NUMBERS

	31.3.2023	31.3.2022
	£	£
Wages and salaries (No employees had emoluments in excess of £60,000)	75,759	61,308
Social security costs (Employers National Insurance)	3,391	2,019
Pension contributions	<u>1,732</u>	<u>1,465</u>
	<u>80,882</u>	<u>64,792</u>

The average monthly head count during the year was as follows:

	31.3.2023	31.3.2022
Operation of neighbourhood centre and project work	<u>2</u>	<u>2</u>

3. NET INCOME

This is stated after charging:

	31.3.2023	31.3.2022
	£	£
Accountancy & Independent Examination fees	<u>2,040</u>	<u>2,040</u>

The charity trustees were not paid, nor did they receive any other benefits from employment with the charity in the year (2022: £nil) neither were they reimbursed expenses during the year (2022: £nil). No charity trustee received payment for professional or other services supplied to the charity (2022: £nil).

HUYTON INITIATIVE 4 YOUTH ACTIVITIES

NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 31 MARCH 2023

4. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	31.3.2023 £	31.3.2022 £
Prepayments and accrued income	13,220	8,353
	<u>13,220</u>	<u>8,353</u>

5. CREDITORS FALLING DUE WITHIN ONE YEAR

	31.3.2023 £	31.3.2022 £
Repayable funding advances and loans	26,129	26,129
Social security and other taxes	5,182	3,073
Accruals and deferred income	3,181	4,618
	<u>34,492</u>	<u>33,820</u>

6. ANALYSIS OF MOVEMENTS IN CHARITABLE FUNDS

	General unrestricted fund £
Funds at 1 April 2022	43,261
Incoming resources	190,889
Outgoing resources	<u>(179,898)</u>
Funds at 31 March 2023 – represented by total assets less current liabilities	<u>54,252</u>
Funds at 1 April 2021	17,237
Incoming resources	157,214
Outgoing resources	<u>(131,190)</u>
Funds at 31 March 2022 – represented by total assets less current liabilities	<u>43,261</u>

7. CORPORATION TAX

The charity is exempt from tax on income and gains to the extent that these are applied to its charitable objects.

8. LEGAL STATUS OF THE CHARITY

The charity is a private company, limited by guarantee, registered in England and Wales, and has no share capital. In the event of the charitable company being wound up, the liability in respect of the guarantee is limited to £1 per member of the company. The company's registered number and registered office address can be found on page 1.

9. FRC ETHICAL STANDARD - PROVISIONS AVAILABLE FOR SMALL ENTITIES

In common with many other charities of our size and nature we use our Independent Examiner to assist with the preparation of the financial statements.

HUYTON INITIATIVE 4 YOUTH ACTIVITIES

DETAILED INCOME AND EXPENDITURE ACCOUNT
FOR THE YEAR ENDED 31 MARCH 2023

	31.3.2023		31.3.2022	
	£	£	£	£
Income:				
Grants and funds raised		190,889		144,544
Coronavirus Job Retention Scheme grants		-		12,670
		<u>190,889</u>		<u>157,214</u>
Expenditure:				
Insurances	1,796		1,664	
Salaries	75,759		61,308	
National insurance	3,391		2,019	
Employer pension contributions	1,732		1,465	
Equipment and IT costs	4,313		2,606	
Maintenance training and security	72		320	
Outings, activities, travel, residential and food costs	88,106		55,342	
Printing & postage	-		390	
Interest on employment taxes	-		119	
Legal & professional fees	3,699		5,054	
Bank charges	172		45	
Payroll administration	858		858	
		<u>179,898</u>		<u>131,190</u>
Net income		<u>10,991</u>		<u>26,024</u>

HUYTON INITIATIVE 4 YOUTH ACTIVITIES

England & Wales - Charity number 1143622

Accounts

ANNUAL REPORT AND FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 MARCH 2022

FOR

HUYTON INITIATIVE 4 YOUTH ACTIVITIES

(A company limited by guarantee)

HUYTON INITIATIVE 4 YOUTH ACTIVITIES

**CONTENTS OF THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2022**

	Page
Legal and Administrative Details	1
Trustees' Report	2
Independent Examiner's Report	4
Statement of Financial Activities	5
Balance Sheet	6
Notes forming part of the Financial Statements	7
Detailed Income and Expenditure Account	9

HUYTON INITIATIVE 4 YOUTH ACTIVITIES

**LEGAL AND ADMINISTRATIVE DETAILS
FOR THE YEAR ENDED 31 MARCH 2022**

TRUSTEES: Chloe Patricia Angela Thompson
Paul Woods
Margaret Rose O'Mara

REGISTERED OFFICE: Hillywood
Hillside Neighbourhood Centre
Hillside Avenue
Huyton
Liverpool
Merseyside
L36 8DS

COMPANY NUMBER: 05443270 (England and Wales)

CHARITY NUMBER: 1143622 (England and Wales)

INDEPENDENT EXAMINER: David S Glover FCA
John Kerr - Chartered Accountants
375 Eaton Road
West Derby
Liverpool
Merseyside
L12 2AH

BANKERS: HSBC UK Bank plc
33 Ormskirk Street
St Helens
Merseyside
WA10 2SZ

HUYTON INITIATIVE 4 YOUTH ACTIVITIES**TRUSTEES' REPORT FOR THE YEAR ENDED 31 MARCH 2022**

The trustees, who are the directors for the purpose of company law, present their annual trustees' report with the financial statements of the charitable company for the year ended 31 March 2022 which are also prepared to meet the requirements for a directors' report and accounts for Companies Act purposes. The legal and administrative details set out on page 1 forms part of this report.

The financial statements comply with the Charities Act 2011, the Companies Act 2006, the Memorandum and Articles of Association and 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 (FRS102) issued in October 2019.

OUR PURPOSES AND ACTIVITIES

The purposes of the charity are to act as a resource for young people up to the age of 25 living in Huyton and the surrounding areas by providing advice & assistance and organising programmes of physical, educational and other activities as a means of advancing in life and helping young people by developing their skills, capacities and capabilities to enable them to participate in society as independent, mature and responsible individuals and, advancing education; relieving unemployment and providing recreational and leisure time activities in the interests of social welfare.

In shaping our objectives for the year and planning our activities, the trustees have considered the Charity Commission's guidance on public benefit, including the guidance 'public benefit: running a charity (PB2)'. The charity relies on the income from grants and fundraising to cover its operating costs. Affordability and access to our facilities is important to us and is reflected in our pricing policy.

ACHIEVEMENTS, PERFORMANCE AND PLANS FOR THE FUTURE

The results for the year and financial position of the charity are as shown in the annexed financial statements. The charity has seen a continued demand for its services and has had some success in obtaining commitments for future funding to enable it to further its aims. The trustees are continuing to seek additional funding to support future operational plans.

During the year the charity operated the Hillside Neighbourhood Centre which benefits the local community by offering a drop-in centre providing advice and assistance on a range of matters. The centre also offers a parents and toddlers group, after school and youth clubs, an older persons' club as well as facilities for a range of keep fit activities, community events, residents' meetings and the distribution and provision of food, all of which are designed to have a positive impact on the charity's beneficiaries and the local community.

The trustees take this opportunity of recognising the contributions of time and effort made by the many friends, volunteers and supporters without whom the achievements to date would not have happened and to all funders for providing the much-needed funding, resources and support during the period.

RESERVES POLICY AND GOING CONCERN

Reserves are needed to bridge the gap between the spending and receiving of income and to cover unplanned expenditure. The trustees consider that the ideal level of reserves would be in the region of £90,000. The charity's reserves at 31 March 2022 amounted to £43,261. This situation is largely attributable to the past accumulated operating deficits caused by a lack of funding. The trustees acknowledge the continued financial support of the various funders and creditors and consider that, providing the financial support continues, the charity should be able to continue operations for the foreseeable future. The trustees continue to consider ways in which additional unrestricted funds can be raised.

STRUCTURE, GOVERNANCE AND MANAGEMENT

Huyton Initiative 4 Youth Activities is a charitable company limited by guarantee, incorporated on 4 May 2005, and registered as a charity on 1 September 2011. Members of the charitable company guarantee to contribute an amount not exceeding £1 in the event of the charity winding up.

The company is governed by the policies made from time to time by the trustees together with the terms of its Memorandum and Articles of Association which set out the objects and powers of the company. The procedures for the appointment, retirement and removal of trustees are set out in the Articles. Trustees are encouraged to attend appropriate external training events where these will facilitate the undertaking of their role.

The day-to-day operational aspects of the charity have been delegated to the Manager and her team.

RELATED PARTIES

None of the trustees receive remuneration or other financial benefit from their work with the charity and any contractual relationship with a related party must be disclosed to the full board of trustees. In the current year, no such related party transactions were reported.

HUYTON INITIATIVE 4 YOUTH ACTIVITIES**TRUSTEES' REPORT FOR THE YEAR ENDED 31 MARCH 2022 (CONTINUED)**

RISK MANAGEMENT & COVID-19

The trustees have a risk management strategy which comprises: an annual review of the principal risks and uncertainties that the charity faces and 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.

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 and active management of trade debtors and creditor balances to ensure sufficient working capital is available.

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

The COVID-19 pandemic continued to create a major challenge with a high level of uncertainty for many charities. The trustees took prompt action to protect cash flow including reducing outgoings and taking advantage of Government grants and support measures. Whilst the impact of the COVID-19 situation cannot be accurately predicted and it is not possible to assess all possible implications for the charitable company, based on the assessments carried out, the company believes that it has a financial position that will enable it to continue with the operation of the community centre.

TRUSTEES' RESPONSIBILITIES IN RELATION TO THE FINANCIAL STATEMENTS

The trustees are responsible for preparing a trustees' annual report and financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

Under company law the trustees must not approve the financial statements unless they are satisfied that they 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 period. In preparing the financial statements, they 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 charitable company will continue on that basis.

The trustees are responsible for keeping proper accounting records that disclose with reasonable accuracy at any time the financial position of the charitable company 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 charitable company and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

BY ORDER OF THE BOARD OF TRUSTEES:

Margaret Rose O'Mara – Trustee

28 November 2022

**INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES OF
HUYTON INITIATIVE 4 YOUTH ACTIVITIES**

I report to the charity trustees on my examination of the accounts of the charitable company for the year ended 31 March 2022 which are set out on pages 5 to 8.

This report is made to the charity's trustees, as a body, in accordance with the terms of the engagement. To the fullest extent permitted by law, I do not accept or assume responsibility to anyone other than the charitable company and the trustees, as a body, for my work or for this report.

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 report

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 2006 Act; or
- the accounts do not accord with those accounting 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 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) issued in October 2019.

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 S Glover FCA
John Kerr - Chartered Accountants
375 Eaton Road
West Derby
Liverpool
Merseyside
L12 2AH

28 November 2022

HUYTON INITIATIVE 4 YOUTH ACTIVITIES

STATEMENT OF FINANCIAL ACTIVITIES (INCLUDING INCOME AND EXPENDITURE ACCOUNT)
FOR THE YEAR ENDED 31 MARCH 2022

Unrestricted funds:	31.3.2022 £	31.3.2021 £
Income:		
Grant income and funds raised – operating neighbourhood centre	144,544	119,346
Coronavirus Job Retention Scheme grants	12,670	9,493
Total income	157,214	128,839
Expenditure:		
Charitable activities – operating neighbourhood centre	129,137	83,258
Governance costs – examination fees, accountancy and statutory costs	2,053	2,053
Total expenditure	131,190	85,311
Net income and net movement in funds for the year	26,024	43,528
Reconciliation of funds:		
Total funds/(deficit) brought forward	<u>17,237</u>	<u>(26,291)</u>
Total funds funds carried forward	<u>43,261</u>	<u>17,237</u>

The statement of financial activities includes all gains and losses recognised in the year.

The statement of financial activities incorporates the income and expenditure account.

All income and expenditure derives from continuing activities.

The notes form part of these financial statements

HUYTON INITIATIVE 4 YOUTH ACTIVITIES

BALANCE SHEET
31 MARCH 2022

	Notes	31.3.2022 £	31.3.2021 £
CURRENT ASSETS			
Debtors	4	8,353	7,613
Cash at bank and in hand		<u>68,728</u>	<u>43,226</u>
		77,081	50,839
LIABILITIES			
Creditors falling due within one year	5	<u>33,820</u>	<u>33,602</u>
NET CURRENT ASSETS		<u>43,261</u>	<u>17,237</u>
TOTAL ASSETS LESS CURRENT LIABILITIES		<u>43,261</u>	<u>17,237</u>
THE FUNDS OF THE CHARITY			
Unrestricted income funds	6	<u>43,261</u>	<u>17,237</u>
TOTAL CHARITY FUNDS		<u>43,261</u>	<u>17,237</u>

The company is entitled to exemption from audit under Section 477 of the Companies Act 2006 for the year ended 31 March 2022.

The members have not required the company to obtain an audit of its financial statements for the year ended 31 March 2022 in accordance with Section 476 of the Companies Act 2006.

The trustees acknowledge their responsibilities for:

- ensuring that the company keeps accounting records which comply with Section 386 and 387 of the Companies Act 2006 and
- preparing financial statements which give a true and fair view of the state of affairs of the company as at the end of each financial year and of its income and expenditure for each financial year in accordance with the requirements of Section 394 and 395 and which otherwise comply with the requirements of the Companies Act 2006 relating to financial statements, so far as applicable to the company.

These financial statements have been prepared in accordance with the special provisions of Part 15 of the Companies Act 2006 relating to small companies and constitute the annual accounts required by the Companies Act 2006 and are for circulation to members of the company.

The financial statements were approved by the Board of Trustees and authorised for issue on 28 November 2022 and were signed on its behalf by:

Margaret Rose O'Mara - Trustee

The notes form part of these financial statements

HUYTON INITIATIVE 4 YOUTH ACTIVITIES

NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2022

1. ACCOUNTING POLICIES

The principal accounting policies adopted, judgements and key sources of estimation uncertainty in the preparation of the financial statements are as follows:

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) issued in October 2019, the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) and the Companies Act 2006. Huyton Initiative 4 Youth Activities 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 notes.

Preparation of the accounts on a going concern basis

In preparing the accounts, the trustees have taken account of the continued financial support of the various funders and creditors and consider that, providing this financial support continues, the charity should be able to continue operations for the foreseeable future. The trustees continue to consider ways in which additional unrestricted funds can be raised.

Income recognition

Items of income are recognised and included in the accounts when all of the following criteria are met: the charity has entitlement to the funds; any performance conditions attached to the item(s) of income have been met or are fully within the control of the charity; there is sufficient certainty that receipt of the income is considered probable; and the amount can be measured reliably. The value of services provided by volunteers has not been included in these accounts.

Expenditure recognition

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.

Tangible fixed assets

Individual tangible fixed assets costing £3,000 or more are capitalised at cost.

2. ANALYSIS OF STAFF COSTS AND STAFF NUMBERS

	31.3.2022	31.3.2021
	£	£
Wages and salaries (No employees had emoluments in excess of £60,000)	61,308	61,308
Social security costs (Employers National Insurance)	2,019	2,036
Pension contributions	1,465	1,465
	<u>64,792</u>	<u>64,809</u>

The average monthly head count during the year was as follows:

	31.3.2022	31.3.2021
Operation of neighbourhood centre and project work	<u>2</u>	<u>2</u>

3. NET INCOME

This is stated after charging:

	31.3.2022	31.3.2021
	£	£
Accountancy & Independent Examination fees	<u>2,040</u>	<u>2,040</u>

The charity trustees were not paid, nor did they receive any other benefits from employment with the charity in the year (2021: £nil) neither were they reimbursed expenses during the year (2021: £nil). No charity trustee received payment for professional or other services supplied to the charity (2021: £nil).

HUYTON INITIATIVE 4 YOUTH ACTIVITIES

NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 31 MARCH 2022

4. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	31.3.2022 £	31.3.2021 £
Prepayments and accrued income	8,353	7,613
	<u>8,353</u>	<u>7,613</u>

5. CREDITORS FALLING DUE WITHIN ONE YEAR

	31.3.2022 £	31.3.2021 £
Repayable funding advances and loans	26,129	26,129
Social security and other taxes	3,073	2,868
Accruals and deferred income	4,618	4,605
	<u>33,820</u>	<u>33,602</u>

6. ANALYSIS OF MOVEMENTS IN CHARITABLE FUNDS (DEFICIT)

	General unrestricted fund £
Funds at 1 April 2021	17,237
Incoming resources	157,214
Outgoing resources	<u>(131,190)</u>
Funds at 31 March 2022 – represented by total assets less current liabilities	<u>43,261</u>

7. CORPORATION TAX

The charity is exempt from tax on income and gains to the extent that these are applied to its charitable objects.

8. LEGAL STATUS OF THE CHARITY

The charity is a private company, limited by guarantee, registered in England and Wales, and has no share capital. In the event of the charitable company being wound up, the liability in respect of the guarantee is limited to £1 per member of the company. The company's registered number and registered office address can be found on page 1.

9. FRC ETHICAL STANDARD - PROVISIONS AVAILABLE FOR SMALL ENTITIES

In common with many other charities of our size and nature we use our Independent Examiner to assist with the preparation of the financial statements.

HUYTON INITIATIVE 4 YOUTH ACTIVITIES

DETAILED INCOME AND EXPENDITURE ACCOUNT
FOR THE YEAR ENDED 31 MARCH 2022

	31.3.2022		31.3.2021	
	£	£	£	£
Income:				
Grants and funds raised		144,544		119,346
Coronavirus Job Retention Scheme grants		<u>12,670</u>		<u>9,493</u>
		<u>157,214</u>		128,839
Expenditure:				
Insurances	1,664		1,717	
Salaries	61,308		61,308	
National insurance	2,019		2,036	
Employer pension contributions	1,465		1,465	
Equipment and IT costs	2,606		1,130	
Maintenance and security	320		415	
Outings, activities, travel, residential and food costs	55,342		9,329	
Donations	-		5,000	
Printing & postage	390		-	
Interest on employment taxes	119		-	
Legal & professional fees	5,054		2,053	
Bank charges	45		-	
Payroll administration	<u>858</u>		<u>858</u>	
		<u>131,190</u>		<u>85,311</u>
Net income		<u><u>26,024</u></u>		<u><u>43,528</u></u>

HUYTON INITIATIVE 4 YOUTH ACTIVITIES

England & Wales - Charity number 1143622

Accounts

ANNUAL REPORT AND FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 MARCH 2021

FOR

HUYTON INITIATIVE 4 YOUTH ACTIVITIES

(A company limited by guarantee)

HUYTON INITIATIVE 4 YOUTH ACTIVITIES

**CONTENTS OF THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2021**

	Page
Legal and Administrative Details	1
Trustees' Report	2
Independent Examiner's Report	4
Statement of Financial Activities	5
Balance Sheet	6
Notes forming part of the Financial Statements	7
Detailed Income and Expenditure Account	9

HUYTON INITIATIVE 4 YOUTH ACTIVITIES

**LEGAL AND ADMINISTRATIVE DETAILS
FOR THE YEAR ENDED 31 MARCH 2021**

TRUSTEES:	Lee Hope Paul Woods Margaret Rose O'Mara
REGISTERED OFFICE:	Hillywood Hillside Neighbourhood Centre Hillside Avenue Huyton Liverpool Merseyside L36 8DS
COMPANY NUMBER:	05443270 (England and Wales)
CHARITY NUMBER:	1143622 (England and Wales)
INDEPENDENT EXAMINER:	David S Glover FCA John Kerr - Chartered Accountants 375 Eaton Road West Derby Liverpool Merseyside L12 2AH
BANKERS:	HSBC UK Bank plc 33 Ormskirk Street St Helens Merseyside WA10 2SZ

HUYTON INITIATIVE 4 YOUTH ACTIVITIES**TRUSTEES' REPORT FOR THE YEAR ENDED 31 MARCH 2021**

The trustees, who are the directors for the purpose of company law, present their annual trustees' report with the financial statements of the charitable company for the year ended 31 March 2021 which are also prepared to meet the requirements for a directors' report and accounts for Companies Act purposes. The legal and administrative details set out on page 1 forms part of this report.

The financial statements comply with the Charities Act 2011, the Companies Act 2006, the Memorandum and Articles of Association and the 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 - FRS102) issued in October 2019.

OUR PURPOSES AND ACTIVITIES

The purposes of the charity are to act as a resource for young people up to the age of 25 living in Huyton and the surrounding areas by providing advice & assistance and organising programmes of physical, educational and other activities as a means of advancing in life and helping young people by developing their skills, capacities and capabilities to enable them to participate in society as independent, mature and responsible individuals and, advancing education; relieving unemployment and providing recreational and leisure time activities in the interests of social welfare.

In shaping our objectives for the year and planning our activities, the trustees have considered the Charity Commission's guidance on public benefit, including the guidance 'public benefit: running a charity (PB2)'. The charity relies on the income from grants and fundraising to cover its operating costs. Affordability and access to our facilities is important to us and is reflected in our pricing policy.

ACHIEVEMENTS, PERFORMANCE AND PLANS FOR THE FUTURE

The results for the year and financial position of the charity are as shown in the annexed financial statements. The charity has seen a continued demand for its services and has had some success in obtaining commitments for future funding to enable it to further its aims. The trustees are continuing to seek additional funding to support future operational plans.

During the year the charity operated the Hillside Neighbourhood Centre which benefits the local community by offering a drop-in centre providing advice and assistance on a range of matters. The centre also offers a parents and toddlers group, after school and youth clubs, an older persons' club as well as facilities for a range of keep fit activities, community events and residents' meetings all of which are designed to have a positive impact on the charity's beneficiaries and the local community.

The trustees take this opportunity of recognising the contributions of time and effort made by the many friends, volunteers and supporters without whom the achievements to date would not have happened and to all funders for providing the much needed funding and support during the period.

RESERVES POLICY AND GOING CONCERN

Reserves are needed to bridge the gap between the spending and receiving of income and to cover unplanned expenditure. The trustees consider that the ideal level of reserves would be in the region of £90,000. The charity's reserves at 31 March 2021 amounted to £17,237. This situation is largely attributable to the past accumulated operating deficits caused by a lack of funding. The trustees acknowledge the continued financial support and patience of the various creditors and consider that, providing the financial support continues, the charity should be able to continue operations for the foreseeable future. The trustees continue to consider ways in which additional unrestricted funds can be raised.

STRUCTURE, GOVERNANCE AND MANAGEMENT

Huyton Initiative 4 Youth Activities is a charitable company limited by guarantee, incorporated on 4 May 2005 and registered as a charity on 1 September 2011. Members of the charitable company guarantee to contribute an amount not exceeding £1 in the event of the charity winding up.

The company is governed by the policies made from time to time by the trustees together with the terms of its Memorandum and Articles of Association which set out the objects and powers of the company. The procedures for the appointment, retirement and removal of trustees are set out in the Articles. Trustees are encouraged to attend appropriate external training events where these will facilitate the undertaking of their role.

The day-to-day operational aspects of the charity have been delegated to the Manager and her team.

RELATED PARTIES

None of the trustees receive remuneration or other financial benefit from their work with the charity and any contractual relationship with a related party must be disclosed to the full board of trustees. In the current year, no such related party transactions were reported.

HUYTON INITIATIVE 4 YOUTH ACTIVITIES**TRUSTEES' REPORT FOR THE YEAR ENDED 31 MARCH 2021 (CONTINUED)**

RISK MANAGEMENT & COVID-19

The trustees have a risk management strategy which comprises: an annual review of the principal risks and uncertainties that the charity faces and 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.

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 and active management of trade debtors and creditor balances to ensure sufficient working capital is available.

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

The COVID-19 pandemic has continued to create a major challenge with a high level of uncertainty for many charities. The trustees took prompt action to protect cash flow including reducing outgoings and taking advantage of Government grants and support measures. Whilst the impact of the COVID-19 situation cannot be accurately predicted and it is not possible to assess all possible implications for the charitable company, based on the assessments carried out, the company believes that it has a financial position that will enable it to navigate through the current disruptions to the operation of the community centre.

TRUSTEES' RESPONSIBILITIES IN RELATION TO THE FINANCIAL STATEMENTS

The trustees are responsible for preparing a trustees' annual report and financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

Under company law the trustees must not approve the financial statements unless they are satisfied that they 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 period. In preparing the financial statements, they 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 charitable company will continue on that basis.

The trustees are responsible for keeping proper accounting records that disclose with reasonable accuracy at any time the financial position of the charitable company 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 charitable company and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

BY ORDER OF THE BOARD OF TRUSTEES:

Margaret Rose O'Mara – Trustee

20 January 2022

**INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES OF
HUYTON INITIATIVE 4 YOUTH ACTIVITIES**

I report to the charity trustees on my examination of the accounts of the charitable company for the year ended 31 March 2021 which are set out on pages 5 to 8.

This report is made to the charity's trustees, as a body, in accordance with the terms of the engagement. To the fullest extent permitted by law, I do not accept or assume responsibility to anyone other than the charitable company and the trustees, as a body, for my work or for this report.

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 report

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 2006 Act; or
- the accounts do not accord with those accounting 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 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)) (issued in October 2019).

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 S Glover FCA
John Kerr - Chartered Accountants
375 Eaton Road
West Derby
Liverpool
Merseyside
L12 2AH

20 January 2022

HUYTON INITIATIVE 4 YOUTH ACTIVITIES

STATEMENT OF FINANCIAL ACTIVITIES (INCLUDING INCOME AND EXPENDITURE ACCOUNT)
FOR THE YEAR ENDED 31 MARCH 2021

Unrestricted funds:	31.3.2021 £	31.3.2020 £
Income:		
Grant income and funds raised – operating neighbourhood centre	119,346	83,074
Coronavirus Job Retention Scheme grants	9,493	-
Total income	128,839	83,074
Expenditure:		
Charitable activities – operating neighbourhood centre	83,258	76,704
Governance costs – examination fees, accountancy and statutory costs	2,053	2,053
Total expenditure	85,311	78,757
Net income and net movement in funds for the year	43,528	4,317
Reconciliation of funds:		
Total (deficit) funds brought forward	<u>(26,291)</u>	<u>(30,608)</u>
Total funds/(deficit) funds carried forward	<u>17,237</u>	<u>(26,291)</u>

The statement of financial activities includes all gains and losses recognised in the year.

The statement of financial activities incorporates the income and expenditure account.

All income and expenditure derives from continuing activities.

HUYTON INITIATIVE 4 YOUTH ACTIVITIES**BALANCE SHEET
31 MARCH 2021**

	Notes	31.3.2021 £	31.3.2020 £
CURRENT ASSETS			
Debtors	4	7,613	391
Cash at bank and in hand		<u>43,226</u>	<u>11,615</u>
		50,839	12,006
LIABILITIES			
Creditors falling due within one year	5	<u>33,602</u>	<u>38,297</u>
NET CURRENT LIABILITIES		<u>17,237</u>	<u>(26,291)</u>
TOTAL ASSETS LESS CURRENT LIABILITIES		<u>17,237</u>	<u>(26,291)</u>
THE FUNDS OF THE CHARITY			
Unrestricted income funds/(deficit)	6	<u>17,237</u>	<u>(26,291)</u>
TOTAL CHARITY FUNDS/(DEFICIT)		<u>17,237</u>	<u>(26,291)</u>

The company is entitled to exemption from audit under Section 477 of the Companies Act 2006 for the year ended 31 March 2021.

The members have not required the company to obtain an audit of its financial statements for the year ended 31 March 2021 in accordance with Section 476 of the Companies Act 2006.

The trustees acknowledge their responsibilities for:

- ensuring that the company keeps accounting records which comply with Section 386 and 387 of the Companies Act 2006 and
- preparing financial statements which give a true and fair view of the state of affairs of the company as at the end of each financial year and of its income and expenditure for each financial year in accordance with the requirements of Section 394 and 395 and which otherwise comply with the requirements of the Companies Act 2006 relating to financial statements, so far as applicable to the company.

These financial statements have been prepared in accordance with the special provisions of Part 15 of the Companies Act 2006 relating to small companies and constitute the annual accounts required by the Companies Act 2006 and are for circulation to members of the company.

The financial statements were approved by the Board of Trustees and authorised for issue on 20 January 2022 and were signed on its behalf by:

Margaret Rose O'Mara - Trustee

The notes form part of these financial statements

HUYTON INITIATIVE 4 YOUTH ACTIVITIES

NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2021

1. ACCOUNTING POLICIES

The principal accounting policies adopted, judgements and key sources of estimation uncertainty in the preparation of the financial statements are as follows:

Basis of preparation

The financial statements have been prepared in accordance with the 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)) (issued in October 2019) – (Charities SORP (FRS 102)), the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) and the Companies Act 2006. Huyton Initiative 4 Youth Activities 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 notes.

Preparation of the accounts on a going concern basis

In preparing the accounts, the trustees have taken account of the continued financial support and patience of the various creditors and consider that, providing this financial support continues, the charity should be able to continue operations for the foreseeable future. The trustees continue to consider ways in which additional unrestricted funds can be raised.

Income recognition

Items of income are recognised and included in the accounts when all of the following criteria are met: the charity has entitlement to the funds; any performance conditions attached to the item(s) of income have been met or are fully within the control of the charity; there is sufficient certainty that receipt of the income is considered probable; and the amount can be measured reliably. The value of services provided by volunteers has not been included in these accounts.

Expenditure recognition

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.

Tangible fixed assets

Individual tangible fixed assets costing £3,000 or more are capitalised at cost.

2. ANALYSIS OF STAFF COSTS AND STAFF NUMBERS

	31.3.2021	31.3.2020
	£	£
Wages and salaries (No employees had emoluments in excess of £60,000)	61,308	61,308
Social security costs (Employers National Insurance)	2,036	3,079
Pension contributions	1,465	1,471
	<u>64,809</u>	<u>65,858</u>

The average monthly head count during the year was as follows:

	31.3.2021	31.3.2020
Operation of neighbourhood centre and project work	<u>2</u>	<u>2</u>

3. NET INCOME

This is stated after charging:

	31.3.2021	31.3.2020
	£	£
Accountancy & Independent Examination fees	<u>2,040</u>	<u>2,040</u>

The charity trustees were not paid nor did they receive any other benefits from employment with the charity in the year (2020: £nil) neither were they reimbursed expenses during the year (2020: £nil). No charity trustee received payment for professional or other services supplied to the charity (2020: £nil).

HUYTON INITIATIVE 4 YOUTH ACTIVITIES

NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 31 MARCH 2021

4. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	31.3.2021 £	31.3.2020 £
Prepayments and accrued income	7,613	391
	<u>7,613</u>	<u>391</u>

5. CREDITORS FALLING DUE WITHIN ONE YEAR

	31.3.2021 £	31.3.2020 £
Repayable funding advances and loans	26,129	26,129
Social security and other taxes	2,868	7,777
Accruals and deferred income	4,605	4,391
	<u>33,602</u>	<u>38,297</u>

6. ANALYSIS OF MOVEMENTS IN CHARITABLE FUNDS (DEFICIT)

	General unrestricted fund £
Deficit at 1 April 2020	(26,291)
Incoming resources	128,839
Outgoing resources	<u>(85,311)</u>
Funds at 31 March 2021 – represented by total assets less current liabilities	<u>17,237</u>

7. CORPORATION TAX

The charity is exempt from tax on income and gains to the extent that these are applied to its charitable objects.

8. LEGAL STATUS OF THE CHARITY

The charity is a private company, limited by guarantee, registered in England and Wales, and has no share capital. In the event of the charitable company being wound up, the liability in respect of the guarantee is limited to £1 per member of the company. The company's registered number and registered office address can be found on page 1.

9. FRC ETHICAL STANDARD - PROVISIONS AVAILABLE FOR SMALL ENTITIES

In common with many other charities of our size and nature we use our Independent Examiner to assist with the preparation of the financial statements.

HUYTON INITIATIVE 4 YOUTH ACTIVITIES

DETAILED INCOME AND EXPENDITURE ACCOUNT
FOR THE YEAR ENDED 31 MARCH 2021

	31.3.2021		31.3.2020	
	£	£	£	£
Income:				
Grants and funds raised		119,346		83,074
Coronavirus Job Retention Scheme grants		<u>9,493</u>		<u>-</u>
		<u>128,839</u>		<u>83,074</u>
Expenditure:				
Rates & water	-		1,890	
Insurances	1,717		1,753	
Salaries	61,308		61,308	
National insurance	2,036		3,079	
Employer pension contributions	1,465		1,471	
Equipment and IT costs	1,130		1,379	
Maintenance and security	415		160	
Outings, activities, travel and residential costs	9,329		4,806	
Donations	5,000		-	
Legal & professional fees	2,053		2,053	
Payroll administration	<u>858</u>		<u>858</u>	
		<u>85,311</u>		<u>78,757</u>
Net income		<u><u>43,528</u></u>		<u><u>4,317</u></u>